



This is a digital copy of a book that was preserved for generations on library shelves before it was carefully scanned by Google as part of a project to make the world's books discoverable online.

It has survived long enough for the copyright to expire and the book to enter the public domain. A public domain book is one that was never subject to copyright or whose legal copyright term has expired. Whether a book is in the public domain may vary country to country. Public domain books are our gateways to the past, representing a wealth of history, culture and knowledge that's often difficult to discover.

Marks, notations and other marginalia present in the original volume will appear in this file - a reminder of this book's long journey from the publisher to a library and finally to you.

### Usage guidelines

Google is proud to partner with libraries to digitize public domain materials and make them widely accessible. Public domain books belong to the public and we are merely their custodians. Nevertheless, this work is expensive, so in order to keep providing this resource, we have taken steps to prevent abuse by commercial parties, including placing technical restrictions on automated querying.

We also ask that you:

- + *Make non-commercial use of the files* We designed Google Book Search for use by individuals, and we request that you use these files for personal, non-commercial purposes.
- + *Refrain from automated querying* Do not send automated queries of any sort to Google's system: If you are conducting research on machine translation, optical character recognition or other areas where access to a large amount of text is helpful, please contact us. We encourage the use of public domain materials for these purposes and may be able to help.
- + *Maintain attribution* The Google "watermark" you see on each file is essential for informing people about this project and helping them find additional materials through Google Book Search. Please do not remove it.
- + *Keep it legal* Whatever your use, remember that you are responsible for ensuring that what you are doing is legal. Do not assume that just because we believe a book is in the public domain for users in the United States, that the work is also in the public domain for users in other countries. Whether a book is still in copyright varies from country to country, and we can't offer guidance on whether any specific use of any specific book is allowed. Please do not assume that a book's appearance in Google Book Search means it can be used in any manner anywhere in the world. Copyright infringement liability can be quite severe.

### About Google Book Search

Google's mission is to organize the world's information and to make it universally accessible and useful. Google Book Search helps readers discover the world's books while helping authors and publishers reach new audiences. You can search through the full text of this book on the web at <http://books.google.com/>

MANUAL  
FOR THE  
PAY DEPARTMENT

---

REVISED TO INCLUDE APRIL 30, 1898

Mar 29 1898



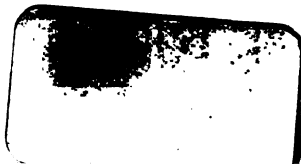
Harvard College Library.

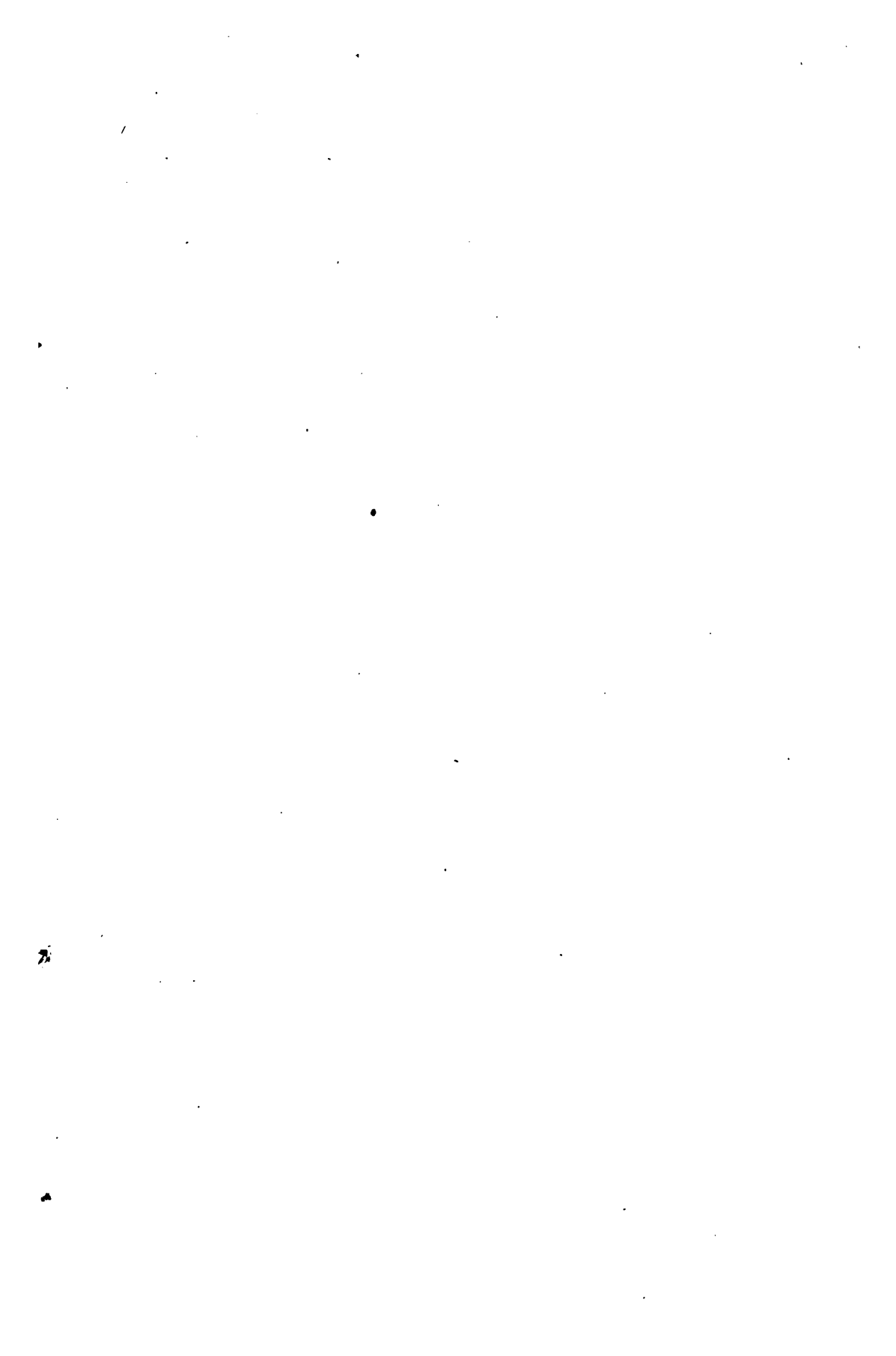
FROM THE

UNITED STATES GOVERNMENT

THROUGH—

15 July, 1898











© U. S. - Paymaster general.  
MANUAL

FOR THE

PAY DEPARTMENT.

REVISED TO INCLUDE APRIL 30, 1898.

---

PUBLISHED

BY AUTHORITY OF THE SECRETARY OF WAR,  
FOR USE IN THE  
ARMY OF THE UNITED STATES.

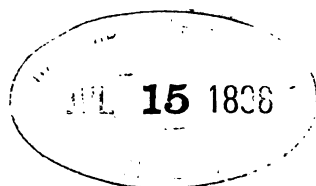
---

WASHINGTON:  
GOVERNMENT PRINTING OFFICE.  
1898.



~~3627.5~~

War 2978.48



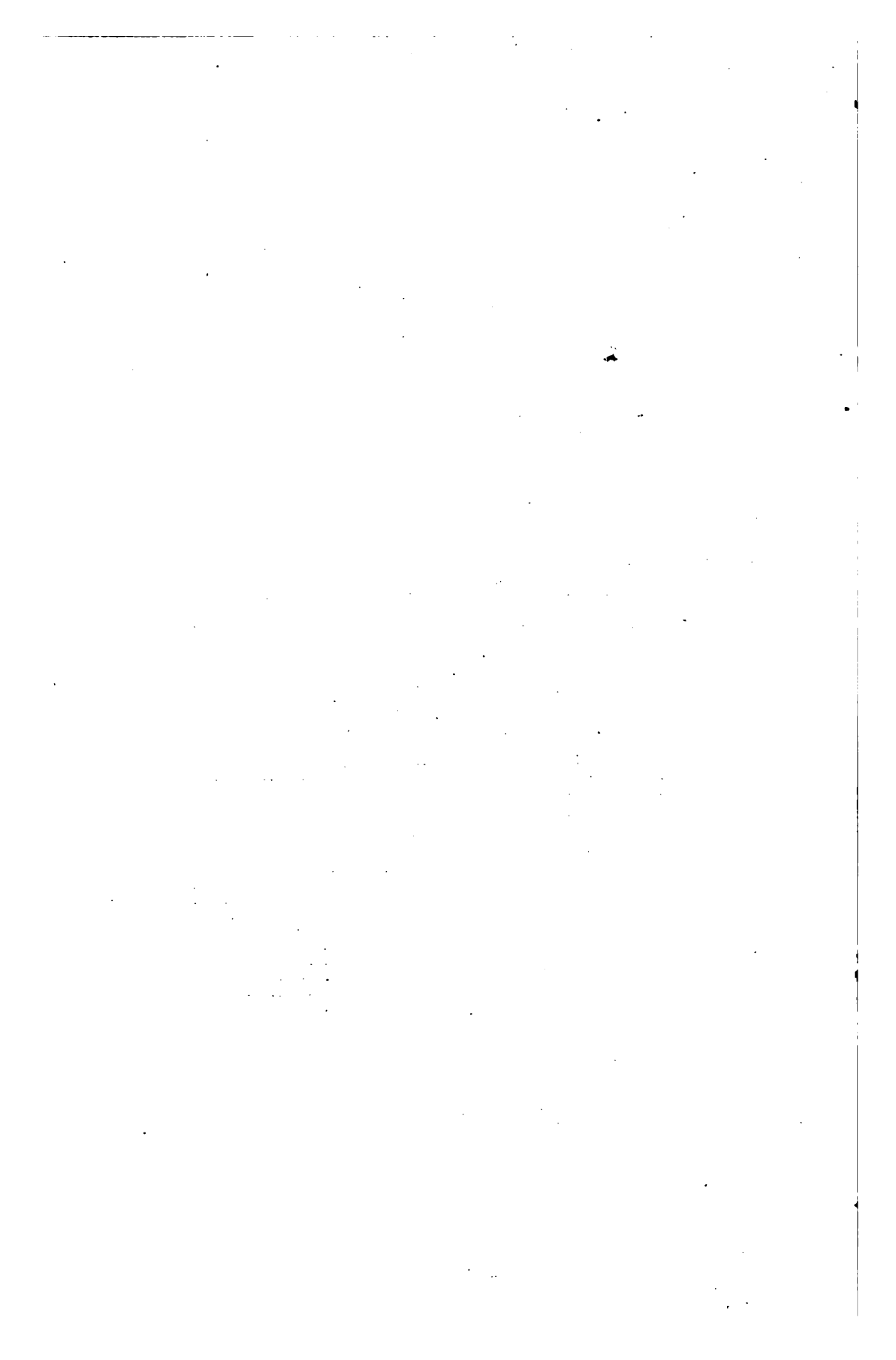
From the  
U. S. Government.

WAR DEPARTMENT,  
DOCUMENT NO. 69,  
*Office of the Paymaster-General.*

# CONTENTS.

## GENERAL DIVISION OF SUBJECTS.

	Page.
Paymaster-General, and general administration of department.....	5
Chief paymasters of departments .....	5
Bonds .....	6
Money accountability—Public moneys.....	6
Disbursing officers .....	7
Checks and check books.....	10
Certificates of deposit.....	11
Appropriations .....	13
Accounts current.....	13
Money vouchers.....	13
Transfers and assignments of claims.....	15
Administrative examination of money accounts.....	15
Aides de-camp .....	16
Clerks and messengers .....	17
Clothing.....	17
Commutation of quarters .....	18
Deposits.....	19
Deserters .....	20
Discharge and final statements.....	21
Payments to officers.....	23
Pay during absence.....	25
Payments to cadets .....	26
Payments to enlisted men.....	26
Retired enlisted men.....	29
Additional pay of enlisted men.....	29
Retained pay .....	30
Retired pay.....	29
Indian scouts .....	31
Mileage and traveling expenses to officers.....	31
Traveling allowances of enlisted men.....	33
Reporter.....	34
Stoppages and forfeitures .....	34
Witnesses.....	37
Charges on rolls—Transportation and subsistence.....	36
Veterinary surgeons .....	36
Volunteers.....	38
Tables of pay of officers of the Army.....	38
Tables of pay of cadets, etc., at Military Academy.....	39
Tables of monthly pay of enlisted men.....	40, 41, 42
Tables of daily pay of officers.....	44, 45, 46, 47, 48
Four per cent interest table.....	49
Table of daily rates of pay.....	50, 51, 52, 53, 54, 55
Table of monthly pay—Enlisted men on retired list.....	43



# ARMY PAYMASTER'S MANUAL.

## PAYMASTER-GENERAL AND GENERAL ADMINISTRATION OF THE DEPARTMENT.

1. The Paymaster-General shall perform the duties of his office under the direction of the President.—*R. S., 1186.*
2. The Pay Department, under the direction of the Secretary of War, has charge of the supply and distribution of and accounting for funds for the payment of the Army and such other financial duties as are especially assigned to it.—*A. R., 1295.*
3. If the Paymaster-General shall learn that an officer has drawn pay more than once for the same period, he will immediately report the fact to the Adjutant-General for the consideration of the Secretary of War, and will call upon the officer to make refundment of the amount overdrawn.—*See A. R., 655.*
4. The Paymaster-General will keep in his office such records as may be necessary to show the deposits made by enlisted men of the Army.—*G. O., 51; A. G. O., 1872.*
5. The Paymaster-General will compile lists of distances.—*A. R., 1326.*
6. Chiefs of bureaus will see that funds in the hands of a disbursing officer are limited to his requirements for a brief period, and that as much as practicable of public moneys placed to his credit is kept with the Treasurer or an Assistant Treasurer of the United States. Estimates of funds should state the most convenient places of deposit.—*A. R., 580.*
7. Chiefs of bureaus may grant leaves for one month to officers of their respective corps serving under their immediate direction, or extend to that period those already granted to such officers.—*A. R., 48.*

## CHIEF PAYMASTERS OF DEPARTMENTS.

8. The Department staff will include a Chief Paymaster, who will make a proportion of the payments in the command.—*A. R., 196.*
9. He will, under the direction of its commander, have control of all paymasters stationed therein, and be responsible for the payment of the troops of the command.—*A. R., 1296.*
10. Chief, and such other paymasters as may be required to do so, will transmit their periodical estimates for funds direct to the Paymaster General, stating the amounts required under each appropriation for pay of the Army. They will be held responsible for any unnecessary accumulation of funds supplied on their estimates, either in depositories or in the hands of paymasters under their control.—*Regs. Pay Dept.*
11. The amount of funds to be placed in each depository will be indicated by indorsement upon the face of the estimate.—*Cir. No. 98, Paymaster-General.*
12. Estimates for funds should be prepared and promptly mailed to reach the Paymaster-General's office not later than the 15th day of each month. The amount disbursed during the preceding month under the then current appropriation must be shown, and in case a greater or less sum than said amount is required for the succeeding month, the data for the estimated increase or decrease will be reported in the column of remarks.—*Regs. Pay Dept.*
13. The chief paymasters of departments will take timely measures to procure their funds and have them conveyed to their own stations. They will distribute as needed for payments to their subordinate paymasters, and give the latter all needed instructions. They are made responsible for the regular payment of the troops within their departments, subject to the orders of their respective military commanders.—*Circ. No. 68 and 76, P. M. G. O.*
14. Chief paymasters will see that their paymasters are supplied from time to time with the proper proportion of the several classes of funds as designated in the appropriations to make the payments assigned them.—*Circ. No. 76, P. M. G. O.*

**15.** Chief paymasters who forward communications from their subordinates to the Paymaster-General should indorse on them their remarks or opinion, without letters of transmittal; but they are enjoined to forward no communication inquiring for information, or for an expression of opinion upon matters of official business where their own opinion or action is competent to govern in the case.—*Paymaster-General, Nov. 7, 1863.*

**16.** Chief paymasters will, upon their monthly reports, which should be forwarded to the Paymaster-General as promptly as practicable after the first of every month, show the following data with reference to each officer borne thereon: The station of the officer at date of report; his duties during the month just past; date of commencement of absence from his proper station; whether on duty or on leave; the nature of such absence, with the authority therefor; date of rejoining station, and date of entry upon or relief from any duty. In case of payments to troops, the reports should specify the posts paid, with dates of payment and upon what muster (*Circ. 141, P. M. G. O.*). In addition to the above data, the following will be included in the report: (1) Payments at station to general-service detachments, etc.; (2) in cases of payments by check or by currency sent by express, the fact to be so noted in column of remarks; (3) special service (whether involving absence from station or not) on boards of survey, courts-martial, retiring or examining boards, etc., noting dates employed and authority therefor.—*P. M. G. to C. P. Ms., March 25, 1893.*

### BONDS.

**17.** All officers of the Quartermaster's, Subsistence, and Pay departments, the chief medical purveyor and assistant medical purveyors, and all storekeepers shall, before entering upon the duties of their respective offices, give good and sufficient bonds to the United States in such sums as the Secretary of War may direct, faithfully to account for all public moneys and property which they may receive. The President may at any time increase the sums so prescribed.—*R. S., 1191.*

**18.** Chiefs of bureaus will see that such bonds are examined as to sufficiency of sureties at least once in two years.—*A. R., 571.*

Where a corporation is surety the above requirement is sufficiently complied with by the corporation filing semiannually in the War Department (office of the Judge-Advocate-General) the financial statement required by paragraph 574, *A. R.*—*Decision J. A. Gen.*

**19.** Sureties to bonds given by disbursing officers will be bound jointly and severally for the whole amount expressed therein, and must satisfy the Secretary of War that they are worth jointly double such amount, and each surety making affidavit that he is worth that sum over and above his debts and liabilities, and stating in the affidavit his place of residence.—*A. R., 572.*

**20.** For full instructions as to preparation of bonds see *A. R., 573 to 578.*

**21.** The official bonds of disbursing officers or agents which are filed in obedience to law in the office of the Second Comptroller (now Comptroller of the Treasury) are not surrendered on the final settlement of their accounts.—*2d Comp., May 29, 1843; June 1, 1843; July 12, 1844.*

### MONEY ACCOUNTABILITY—PUBLIC MONEYS.

**22.** No advance of public moneys shall be made in any case whatever, except such advances to disbursing officers of the Government as may be necessary to the faithful and prompt discharge of their respective duties, and to the fulfillment of the public engagements.—*R. S., 3648.*

**23.** The President may also direct such advances as he may deem necessary and proper to persons in the military service employed on distant stations, where the discharge of the pay and emoluments to which they may be entitled cannot be regularly effected.—*R. S., 3648.*

**24.** The use of moneys for purposes other than those for which appropriated, liquidation of liabilities of one fiscal year by use of moneys appropriated for another, and expenditures in a fiscal year of any sum in excess of appropriations for that year, or involving the Government in any contract for future payment of money in excess of appropriations, except as authorized by paragraph 515, are prohibited.—*A. R., 579.*

**25.** Lists of national-bank depositories, designated for the use of disbursing officers, with the amounts of securities filed by each with the United States Treasurer, will be published from time to time in orders from the Adjutant-General's Office.—*A. R., 581.*

**26.** Where there are two or more designated depositories in the same place, credits should be so regulated by each disbursing officer there stationed as to maintain, as far as possible (by deposits, disbursements, and transfers), a proportion between

the amount of his credit at each depository and the amount of securities filed by it with the United States Treasurer. Transfers from one depository to another are not authorized, except through the Treasury Department.—*A. R.*, 582.

**27.** When an officer disburses money in different capacities, his deposits and accounts will be kept distinct, according to the bureaus to which they pertain.—*A. R.*, 583.

**28.** Public moneys subject to disbursement coming into the hands of an officer from any source must be promptly placed by him to his credit with the Treasurer or an assistant treasurer of the United States or a duly designated depository, or transferred to a disbursing officer of that branch of the public service to which the money pertains, in either of which cases a receipt will be obtained. Exceptions to this rule are allowed where a disbursing officer has been specially authorized by the Secretary of War to keep in his personal possession, at his own risk, the public moneys which have been intrusted to him for disbursement, and money in hand may be disbursed at once without being placed in depositories if payments are due.—*A. R.*, 584.

**29.** A disbursing officer ceasing to act as such, and having public funds to his credit in any office or bank, will at once inform the Secretary of the Treasury, stating what checks drawn against the same are still outstanding and unpaid.—*A. R.*, 585.

**30.** All amounts of money held at the end of each fiscal year by the Treasurer, an assistant treasurer, or a designated depository, credited to a disbursing officer whose account has remained unchanged, either by deposit or payment, for the space of three years, shall be covered into the Treasury, to be placed to the credit of such officer, if it be found that he is entitled to the credit.—*A. R.*, 586.

**31.** Public funds will, in general, be transferred as follows: The officer making the transfer will draw his check, directing the depository to place a stated amount to the official credit of the officer named therein. The check will be sent to the depository and not to the officer in whose favor it is drawn. If it is necessary that the officer to whom the funds are transferred shall receive them without delay, the transferring officer may draw his check and transmit the same direct to the officer requiring them. In either case invoices of the funds transferred are sent to the receiving officer.—*A. R.*, 584.

**32.** Funds will not be transferred from one appropriation for the use of another, by borrowing or otherwise.—*A. R.*, 595.

#### DISBURSING OFFICERS.

**33.** The following returns will be rendered: A monthly account current, accompanied by abstracts of disbursements (with vouchers pertaining thereto), collections, deposits, and mileage; all of which must be mailed or otherwise sent to the Paymaster-General within ten days after the end of the month to which they relate.—*A. R.*, 626 and 627.

**34.** Estimates of funds by chief paymasters will be forwarded monthly direct to the Paymaster-General.

**35.** Monthly report of pay operations to be made by chief paymasters and forwarded on the first day of each month direct to the Paymaster-General.

**36.** Annual report of checks issued three years or more prior to the close of each fiscal year will be made to the Secretary of the Treasury through the Paymaster-General.—*A. R.*, 602.

**37.** All public officers of whatsoever character are required to keep safely, without loaning, using, depositing in banks or exchanging for other funds than as specially allowed by law, all the public money collected by them or otherwise at any time placed in their possession and custody, till the same is ordered by the proper department or officer of the Government to be transferred or paid out; and when such orders for transfer or payment are received, faithfully and promptly to make the same as directed, and to do and perform all other duties as fiscal agents of the Government which may be imposed by any law or by any regulation of the Treasury Department made in conformity to law.—*R. S.*, 3639.

**38.** Military commanders, in directing payments, will not require the paymaster to be absent from his station on the last day of the month except for special reasons, which will be reported to the Adjutant-General of the Army.—*A. R.*, 1297.

**39.** No officer disbursing money for the military service or directing the disbursement thereof shall be concerned individually, directly or indirectly, in the purchase or sale of any article intended for, used by, or pertaining to the department of the public service in which he is engaged.—*A. R.*, 587.

**40.** No officer or clerk of a disbursing officer shall be interested in the purchase of any soldier's certificate of pay due or any other claim against the United States.—*A. R.*, 588.

**NOTE.**—But when an officer purchases final statements simply as an accommodation to the soldier, and not himself profiting thereby, or when transfer is made to post exchange through the officer in charge thereof, payment will be admitted on the certificate of the officer, on the voucher, to the facts.

**41.** If any disbursing officer shall bet at cards or any game of hazard, his commanding officer will suspend his functions, require him to turn over all public funds in his keeping, and will immediately report the case to the proper bureau of the War Department. He will also report the case to the department commander, who will at once convene a court-martial for the trial of the officer.—*A. R.*, 590.

**42.** Every disbursing officer, in opening his first account and before issuing any checks, will furnish the depositary on whom the checks are to be drawn with his official signature, duly verified by some officer whose signature is known to the depositary.—*A. R.*, 591.

**43.** For every Treasury draft received by a depositary to be placed to the official credit of a disbursing officer, and for every deposit of funds made by the officer to his official credit, subject to payment of his checks, a receipt, numbered in serial order and giving the place and date of issue, will be furnished him by the depositary, setting forth the character of the funds, i. e., whether coin or currency. If the credit is made by a disbursing officer's check transferring funds, the essential items of the check will be enumerated, and if by a Treasury draft the warrant number. The title of the officer will be expressed and the title of the account will also show for what branch of the public service it is kept. The receipt, called "a disbursing officer's receipt," will be retained by the officer in whose favor it is made.—*A. R.*, 592.

**44.** An officer is not authorized to insure public money or property and he will not be allowed credit for any expense paid for the collection of money on checks, except as provided for military attachés serving abroad.—*A. R.*, 593.

**45.** No exchange of funds shall be made by any disbursing officer or agent of the Government of any grade or denomination whatever or connected with any branch of the public service, other than exchange for gold, silver, United States notes, and national-bank notes; and every such disbursing officer, when the means for his disbursements are furnished to him in gold, silver, or United States notes, shall make his payments in the moneys so furnished, or, when they are furnished to him in drafts, shall cause those drafts to be presented at their place of payment and properly paid according to law, and shall make his payments in the money so received for the drafts furnished, unless in either case he can exchange the means in his hands for gold and silver at par. And it shall be the duty of the head of the proper department immediately to suspend from duty any disbursing officer or agent who violates the provisions of this section, and forthwith to report the name of the officer or agent to the President, with the fact of the violation and all the circumstances accompanying the same and within the knowledge of the Secretary, to the end that such officer or agent may be promptly removed from office or restored to his trust and the performance of his duties, as the President may deem just and proper.—*R. S.*, 3651.

**46.** No officer of the United States shall, either directly or indirectly, sell or dispose of to any person, for a premium, any Treasury note, draft, warrant, or other public security not his private property, or sell or dispose of the avails or proceeds of such note, draft, warrant, or security in his hands for disbursement, without making return of such premium and accounting therefor by charging the same in his accounts to the credit of the United States, and any officer violating this section shall be forthwith dismissed from office.—*R. S.*, 3652.

**47.** Every officer of the United States concerned in the disbursement of the revenues thereof, who carries on any trade or business in the funds or debts of the United States or of any State, or in any public property of either, shall be deemed guilty of a misdemeanor and punished by a fine of three thousand dollars, and shall, upon conviction, be removed from office and forever thereafter be incapable of holding office under the United States.—*R. S.*, 1788.

**48.** No person in the military service, whose salary, pay, or emoluments are fixed by law or regulations, shall receive any additional pay, extra allowance, or compensation in any form whatever for the disbursement of public money or any other service or duty whatsoever, unless the same shall be authorized by law and explicitly set out in the appropriation.—*R. S.*, 1764 and 1765.

**49.** Every officer charged with the payment of any of the appropriations made by act of Congress who pays to any clerk or other employee of the United States a sum less than that provided by law, and requires such employee to receipt or give a voucher for an amount greater than that actually paid to and received by him, is guilty of embezzlement, and shall be fined in double the amount so withheld from any employee of the Government, and shall be imprisoned at hard labor for the term of two years.—*R. S.*, 5483.

**50.** If any officer charged with the disbursement of the public money accepts, receives, or transmits to the Treasury Department, to be allowed in his favor, any receipt or voucher from a creditor of the United States without having paid to such creditor in such funds as the officer received for disbursement, or in such funds as he may be authorized by law to take in exchange, the full amount specified in such receipt or voucher, every such act is an act of conversion, by such officer, to his own use of the amount specified in such receipt or voucher.—*R. S.*, 5496.

**51.** Every person having charge, possession, custody, or control of any money or other public property used or to be used in the military service, who, with intent to defraud the United States or willfully to conceal such money or other property, delivers or causes to be delivered, to any other person having authority to receive the same, any amount of such money or other property less than that for which he received a certificate or took a receipt, shall be imprisoned at hard labor for not less than one nor more than five years, or fined not less than one thousand nor more than five thousand dollars.—*R. S.*, 5432.

**52.** Every officer of the United States and every person acting for or on behalf of the United States in any official capacity under or by virtue of the authority of any department or office of the Government thereof who asks, accepts, or receives any money or any contract, promise, undertaking, gratuity, or security for the payment of money or for the delivery or conveyance of anything of value with the intent to have his decision or action on any question, matter, cause, or proceeding which may at any time be pending or which may be by law brought before him in his official capacity or in his place of trust or profit, influenced thereby, shall be punished by a fine not more than three times the amount asked, accepted, or received, and by imprisonment not more than three years; and if he hold any place of profit or trust shall forfeit his office or place and shall thereafter be forever disqualified from holding any office of honor, trust, or profit under the United States.—*R. S.*, 5501 and 5502.

**53.** All officers, agents, or other persons who are charged with the safe-keeping, transfer, or disbursement of public moneys shall keep an accurate entry of each sum received and of each payment or transfer, and shall render distinct accounts of the application thereof, according to the appropriation under which the moneys may have been advanced to them. Every officer or agent who, having received public money which he is not authorized to retain as salary, pay, or emolument, fails to render his accounts for the same shall be deemed guilty of embezzlement and shall be fined in a sum equal to the amount of the money embezzled and shall be imprisoned not less than six months or more than ten years.—*R. S.*, 5623.

**54.** For the purpose of executing these provisions of law "the Treasurer and assistant treasurer and each designated depository of the United States shall, at the end of the fiscal year, report to the Secretary of the Treasury the condition of every account standing, as specified in section 309 of the Revised Statutes, on the books of their respective offices, stating the name of each depositor, with his official designation, the total amount remaining on deposit to his credit, and the dates, respectively, of the last credit and the last debit made to each account."—*R. S.*, 310.

**55.** Every disbursing officer who fails to deposit promptly with the Treasurer, an assistant treasurer, or some duly designated depository, the public money intrusted to his charge, or who fails to keep safely, without loaning, using, or converting in any way, or exchanging for other funds, or depositing in other than a designated depository, the public money, or any portions thereof, collected or received by him, until he is duly authorized to transfer or disburse the same, shall be deemed guilty of embezzlement and punished accordingly.—*R. S.*, 5488, 5490, 5492.

**56.** When a paymaster is ordered to turn over his funds and close his accounts he need turn over his actual money balance only. On resuming duty he will again take up the amount of the suspensions. When ordered to rebond he will turn over his actual money balance, but on resuming duty he will not take up on his new account current the amount of his suspensions under his old bond, against which they will remain charged until removed.—*P. M. G. Circular*, No. 86.

**57.** Disbursing officers can not bind the Government by drawing, in payment of claims, beyond the amount intrusted to them, and if, from unusual delay in presentation, the fund from which the check should have been paid becomes exhausted, the claim can not properly be recognized and settled by the accounting officers.—*2d Compt. Digest*, par. 754, p. 106, ed. 1869.

**58.** The assistant treasurer in New York represents to this office that many paymasters, on receipt of periodical statements from his office of their disbursing accounts showing what checks have been paid, etc., fail to make the examination and early reply required, and which is necessary for his (the assistant treasurer's) protection against frauds. Paymasters are enjoined and directed in all such cases, whether of statements from the New York or from other depositories, to be prompt in this requirement, and not to neglect or omit it on any account.—*P. M. G. Circular*, May 29, 1868.

**59.** No person can, at his own option, create a legal claim on the United States by advancing his private funds or borrowing money for disbursement. No lien exists against the Government on such cases, and the only remedy is by application to Congress. Nor has he an equitable claim until he shows that the expenditure injured to the benefit of the public.—*2d Compt.*, Nov. 30, 1855, vol. 19, p. 116.

**60.** Disbursing officers are precluded both by law and the Army Regulations from using private funds for public purposes, and explanations that advances are made to fulfill promises made by such officers are not sufficient.



**61.** Paymasters are forbidden to make deposits of private funds with any assistant treasurer or United States depository to be checked out in their official capacity.—*P. M. G. Circular, No. 94.*

**62.** Paymasters are hereby notified that whenever moneys pertaining to deceased soldiers are deposited with them, whether accruing from sale of effects or otherwise, separate receipts should be given in each individual case. By authority from the Adjutant-General's Office, paymasters are directed to require these receipts, in duplicate, to be written out for their signature by the officer making the deposits.—*Circular No. 38, P. M. G. O.: A. R., 169.*

**63.** On the death of an officer in charge of public property or funds, his commanding officer will appoint a board of survey, which will inventory the same and make and submit the customary returns therefor, stating accurately amounts and condition. These the commanding officer will forward to the chief of the bureaus to which the property or money pertains, and he will designate an officer to take charge of such property or money until orders in the case are received from proper authority.—*A. R., 84.*

**64.** It is not the duty of paymasters or their clerks to write out the vouchers upon which officers demand payment. Especially is it not their duty to make copies of orders upon which payments are based and which are necessary to sustain the vouchers.—*P. M. G., Sept. 27, 1870.*

**65.** An official letter should refer to one subject only. Letters of transmittal will be used only when necessary, and when used must refer only to the matter transmitted. None are required with rolls, returns, or periodical reports. Telegrams will be followed by official copies sent by first mail.—*A. R., 752.*

NOTES.—1. Letters of transmittal will, however, accompany the monthly accounts of paymasters, as the date thereof will be the guaranty to the Auditor that the account was deposited in the mail within the time specified by law. 2. Proper names should be given in all correspondence regarding persons or personal accounts.

**66.** The post-office address of an officer's station will be given in his official letters. Indefinite designations of locality, which do not indicate where the letter was written, will not be used.—*A. R., 755.*

**67.** Official communications will be signed or authenticated with the pen and not by facsimiles. Signatures will be plainly and legibly written, with the rank and regiment or corps of the writer annexed; if by order, stating by whose order.—*A. R., 756.*

**68.** An officer will not be designated in orders nor addressed in official communications by any other title than that of his actual rank.—*A. R., 757.*

**69.** Each officer of the Pay Department, when ordered to a new station for permanent duty or to temporary duty at another station, will report at once by letter to the Paymaster-General the date of departure from his old or regular station and of arrival at his new or temporary station. The date of departure from station on leave of absence or on detached service, and date of return to regular from temporary station, or from leave of absence or detached service, will also be made matters of immediate and special report to this office. In all cases care will be taken to cite the number, date, and source of orders or instructions authorizing or directing the movements referred to in these reports. The term "detached service" will be understood to apply only to special (not disbursing) duty assigned to the officer, except in cases of service on courts-martial, boards of survey, etc., within the limits of the department in which he may be serving and requiring only brief absence, when no report will be required, as such absence, as well as absence on regular disbursing duty, will be fully accounted for in the monthly report of the chief paymaster provided for in the circular above cited.

**70.** On June 30 of each year all officers who have receipted for property purchased from funds supplied for contingent expenses at department headquarters will make return therefor to the chiefs of their respective bureaus, to whose satisfaction expenditures, losses, etc., will be explained. An officer accountable for such property will take duplicate receipts therefor when relieved, and will forward one of them to the proper chief of bureau with the return which he will then render, and file the other with his retained papers.—*A. R., 197.*

**71.** Each change of address, when on leave of absence or on detached service, should be at once reported by letter to the Adjutant-General of the Army through the Paymaster-General.—*Circu. No. 156, P. M. G. O.*

## CHECKS AND CHECK BOOKS.

**72.** A disbursing officer may draw his check in favor of himself "or bearer" for making payments of amounts not exceeding \$20; for making payments at a distance from a depository; or for making payments of fixed salaries due at a certain period, if the check be not drawn more than two days before the salaries become due. In all other cases checks will be made payable to "order" or "bearer," and will be drawn

only in favor of the persons, firms, or corporations by name, to whom the payments are to be made.—*A. R.*, 596.

**73.** Each check of a disbursing officer must state on its face the object of the expenditure, and in case of payment to officers or enlisted men the period covered by the payment. Such statements must be brief but clear; as, for instance, "pay," "pay roll," or "payment of troops," adding the post or station; "purchase of subsistence" or other supplies, naming them; "on contract for construction," mentioning the fortification or other public work for which the payment is made; "payments under \$20," etc. Payment is refused on all checks where this requirement is disregarded and report of the fact made to the Treasury.—*A. R.*, 597.

**74.** When an original check of a disbursing officer, not exceeding \$2,500 in amount, has been lost or destroyed, a duplicate check may be issued by him after six months and within three years of the date of the original, upon the owner filing with him the notice and proof of loss and the indemnity bond required by sections 3646 and 3647, Revised Statutes, and act of February 16, 1885. In case the disbursing officer who issued the original check is no longer in the service, notice and proof of the loss and the indemnity bond will be sent to the Secretary of Treasury prior to the issue of a duplicate check. The proper accounting officer of the Treasury will state an account in favor of the owner of said check and charge the amount thereof to the account of such officer. Instructions for the execution and use of the affidavit and bond and the issue of the duplicate check accompany the blank form furnished by the Treasury Department.—*A. R.*, 599.

**75.** In case of the death, resignation, or removal from active service of a disbursing officer any check previously drawn by him and not presented for payment within four months of its date will not be paid until its correctness shall have been attested by the Secretary or Assistant Secretary of the Treasury.—*A. R.*, 600.

**76.** A check drawn by a disbursing officer still in active service, presented before it shall have been issued three full fiscal years, will be paid in the usual manner by the office or bank on which it is drawn, and from funds to the credit of the drawer.—*A. R.*, 601.

**77.** At the close of each fiscal year each disbursing officer will make a return to the Secretary of the Treasury, through the proper channels, of all outstanding checks issued by him three years or more prior thereto, giving the names of payees and their residences when known, the purposes for which and places on which the checks were drawn, with amounts, numbers, and dates of same, and the numbers of vouchers received therefor.—*A. R.*, 602.

**78.** At the close of each fiscal year all amounts remaining to the credit of a disbursing officer represented by checks or drafts drawn upon the Treasurer, an assistant treasurer, or any designated depository three years or more prior thereto, will be covered into the Treasury and there stand to the credit of the payees in an appropriation account denominated "Outstanding liabilities."—*A. R.*, 603.

**79.** A check which has been issued for a longer period than three full fiscal years will be paid only by the settlement of an account in the Treasury Department. For this purpose the check will be transmitted through the proper channels to the Secretary of the Treasury.—*A. R.*, 604.

**80.** Official check books are issued by the Treasurer and assistant treasurers of the United States direct to disbursing officers who have public money on deposit with them. Rules for issue, transfer, etc., of these check books accompany each book.—*A. R.*, 605.

**81.** Official check books on national bank depositories are furnished by chiefs of bureaus by whom records of blank checks issued will be kept, and to whom unused checks will be returned. In making payments only official checks will be used.—*A. R.*, 606.

**82.** Mutilated official checks will be forwarded to the depository to which they pertain, and a record of the date of transmission made on the stub.—*A. R.*, 607.

**NOTE.**—Mutilated and canceled checks will be forwarded through the Paymaster-General.

**83.** A paymaster changing station or leaving the service will furnish to his chief paymaster a list of his outstanding checks, as shown by the latest report of the depository. A separate list should be made for each depository, and should show the date, number, amount, and name of payee of each check, and the purpose for which it was given. The chief paymaster, after verifying the balances by correspondence with the several depositories, will forward the lists to this office.—*P. M. G. Circular, No. 118.*

### CERTIFICATES OF DEPOSIT.

**84.** Public moneys are transferred to the general Treasury by being deposited to the "credit of the Treasurer of the United States," either at the Treasurer's office or at the office of one of the assistant treasurers, or at one of the designated depositories. All "miscellaneous receipts on account of proceeds of Government property" (paragraph 615) must be deposited; also, when required by chiefs of bureaus to

which the funds pertain, the public moneys in the possession of or to the credit of disbursing officers or to others. For each deposit made a "certificate of deposit," in duplicate, will be given, showing the full name, rank, regiment, or corps of the depositor, and to what appropriation or fund the amount belongs, the depositor giving the necessary information when making the deposit.—*A. R., 608.*

**85.** The "originals" of all certificates of deposit will, immediately upon their issue, be forwarded direct to the Secretary of the Treasury by the depositors (not the depositaries), who, before transmitting them, will see that their amounts correspond to the sums actually deposited. Each certificate forwarded will contain or be accompanied by a statement showing distinctly the source from which the money was derived—i. e.: 1. If a balance of funds for disbursement, the appropriation and fiscal year will be correctly named. 2. If in refundment of an overpayment, when, by whom, and upon what voucher the overpayment was made. 3. If from stoppages on pay rolls on account of loss of or damage to property by employees, or on account of sales to them, for which property the depositing officer is himself responsible, the character of the property and the date of loss or sale will be given, and a reference made to the officer's property voucher accounting for the same. 4. If from stoppage on account of loss, damage, or sale of property for which an officer other than the depositing officer is responsible, the name of the responsible officer will be given, with a list of persons from whom deductions were made, stating character of property and amount deducted in each case. 5. Deposits of funds received from sales to officers and enlisted men, or on account of losses or forfeitures, will be fully explained.—*A. R., 609.*

**86.** A disbursing officer of one staff department making stoppages on account of the funds or property of another staff department will, in the absence of special instructions to the contrary, deposit the funds so received and leave them to be transferred upon the settlement of his accounts at the Treasury.—*A. R., 610.*

**87.** Nothing in the two preceding paragraphs will be construed to affect the existing system of depositing collections by paymasters of the Army.—*A. R., 611.*

**88.** The number, date, and amount of the certificate of deposit, together with the specific appropriation, if named, will be noted upon the account current upon which the depositor desires to be credited with the money deposited. Certificates of deposit will not be filed with accounts current. Officers will state in such accounts dates of deposits and name and location of depository.—*A. R., 612.*

**89.** Certificates of deposit must be recorded in the proper bureaus of the War Department. The "originals," upon their receipt at the Treasury, are immediately forwarded to the Secretary of War, who refers them to the proper bureaus to which the deposits pertain for verification and designation of the appropriation.—*A. R., 613.*

**90.** The following letter is published for the information of chiefs of bureaus, designated depositaries of public funds for the War Department, and officers of the Army handling public money:

TREASURY DEPARTMENT, OFFICE OF THE SECRETARY,  
*Washington, D. C., November 15, 1895.*

The honorable The SECRETARY OF WAR.

SIR: It frequently happens that there is not sufficient information on the face of certificates issued for deposits in the Treasury made by officers of the War Department to determine whether a personal credit should be given the depositor. As the information is necessary before covering the amounts thereof into the Treasury by warrant, I will thank you to cause it to be furnished hereafter by the several bureaus of your Department, in brief form, after naming the appropriation, on the backs of all certificates which may be sent each day from this to your office for indorsement.

Respectfully yours,

C. S. HAMLIN,  
*Acting Secretary.*

**91.** When a disbursing officer makes a deposit of public funds he will inform the depository whether such funds are to go to his personal credit or not. If the officer has been directly charged with the money he is entitled to personal credit for the deposit, and the abbreviation "P. C." should be written by the depository on the face of the certificate. If the funds are derived from sales of public property, from collections of funds for which another officer is responsible, or any source except the Treasury, the officer making the deposit is not entitled to personal credit, and the abbreviation "No P. C." should be used, followed by a brief explanation of the character of the funds. If some disbursing officer other than the depositor is entitled to the credit, the designation should be "P. C. to ———," naming the officer who has been directly charged with the money.—*W. D. Circular No. 4, 1895.*

**92.** If the space on the face of a certificate is not sufficient to explain the nature of a deposit, the depository is requested to use a memorandum slip for this purpose. Disbursing officers will not use letters of transmittal in forwarding certificates of deposit.—*Ibid.*

**93.** Nothing should be written by the depositary or the officer on the back of a certificate; that space must be reserved for the indorsement of the chief of bureau, who, in each instance, will properly designate the title of the appropriation, invariably giving the information, by abbreviation, whether the depositor is entitled to personal credit or not.—*Ibid.*

**94.** Chiefs of bureaus will not permit certificates of deposit to be returned to the Treasury Department unless such evidences of the character of the funds are complete in this respect, and where any defect exists that can not be remedied in the bureau the certificate should be promptly returned to the officer for correction or additional information.—*Ibid.*

**95.** Designated depositaries are earnestly requested to adhere strictly to the foregoing instructions, and disbursing officers of the War Department are directed to see that they are properly observed.—*Ibid.*

**96.** Attention is invited to paragraphs 608 to 616, inclusive, Army Regulations, 1895.

**97.** Upon the books of the Treasury, so far as the accounts of disbursing officers of the War Department are concerned, an official credit and a personal credit are one and the same.—*Indst. Asst. Sec. of War, Dec. 18, 1895. 2119 P. M. G. O., 1895.*

NOTE.—Any amount taken up by a paymaster on his abstract of collections, with which he charges himself on his account current, is a "personal credit."

### APPROPRIATIONS.

**98.** Chiefs of bureaus, in notifying officers of remittances, will inform them of the amount remitted under each head of appropriation, giving the designation by fiscal years when necessary.—*A. R., 618.*

**99.** Accounts current, abstracts and vouchers, including transfers and refundments, will have noted in red ink on the face and also in the brief on the back, the fiscal year to which the funds pertain.—*A. R., 619.*

### ACCOUNTS CURRENT.

**100.** Accounts current will be made in duplicate; one copy, accompanied by abstracts and vouchers, will be forwarded to the chief of the bureau and the other retained by the officer. The forms of accounts current and abstracts furnished by the chief of the bureau in which the officer is serving will be used.—*A. R., 626.*

**101.** Disbursing officers who render accounts which eventually pass to the Treasury Department for settlement are required to prepare their accounts, with abstracts and vouchers complete, and deposit them in the post-office, addressed to the chief of the bureau of the War Department to which they pertain, on or before the 10th day of each month. Irregularities in the mail service or want of blank forms will not excuse a failure to comply with this paragraph. When vouchers are not sent with the account to which they belong, but are subsequently rendered, suitable explanation will be made.—*A. R., 627.*

**102.** Original vouchers will, if possible, accompany the accounts. Copies will not be accepted unless duly certified and accompanied by satisfactory evidence of the loss or destruction of the originals, or that their retention is indispensable to the performance of duty by an officer.—*A. R., 628.*

**103.** With the accounts will be forwarded all orders of commanding officers and all other papers on which the officer accountable relies to relieve himself from responsibility.—*A. R., 629.*

**104.** Funds turned over to other paymasters or refunded to the Treasury will be entered in accounts current, but not on abstracts of payments.—*Regs. Pay Dept.*

### MONEY VOUCHERS.

**105.** Vouchers will ordinarily be made in duplicate, or, if required, in triplicate and the number made will be stated on each copy.—*A. R., 631.*

**106.** The correctness of the facts stated on a voucher and the justness of the account must be certified by an officer.—*A. R., 632.*

**107.** A voucher for services by the day or month must state the nature of the service, the inclusive dates of service, the time for which payment is made, the rate of pay, and the amount.—*A. R., 633.*

**108.** Money amounts will be expressed in terms of dollars and cents. When a fraction of a cent less than one-half occurs in the footing of a voucher it will be disregarded. If the fraction be one-half or greater it will be reckoned as a cent.—*A. R., 635.*

**109.** A voucher for funds disbursed will, before being signed by a public creditor, be made out in full, with the place of payment and the name, rank, regiment, or corps of the paying officer entered in the receipt, and the exact amount of money

written out in words in the receipt. When vouchers are sent by mail for signature, the date in the receipt will be left blank, and the check in payment will not be drawn until the vouchers are returned properly signed, when the date of the check will be added to the receipt.—*A. R., 638.*

**110.** Invoices of and receipts for funds transferred will state place and date of transfer, the name, rank, regiment, or corps of the officer from whom the money is received; the kind of funds transferred, and the amount transferred under each head of appropriation. If the transfer is for the correction of errors, whether arising upon the settlement of accounts or otherwise, the facts will be noted in detail in both invoice and receipt. The receiving officer or agent will indorse upon the invoice the exact date of the receipt given by him, and will file it with the account current on which he acknowledges receipt of the funds. Any discrepancy as to the appropriation, fiscal year or amount, which may exist between the invoice and receipt when the latter is properly made out, will be noted and explained on both invoice and receipt by the officer or agent receiving and receipting for the funds.—*A. R., 639.*

**111.** Vouchers for payment made, and invoices and receipts for money transferred, will have noted upon them the number, date, and amount of checks given, and the depository on which drawn. If payment is made by currency in part or in whole, the facts will be stated.—*A. R., 640.*

**112.** A receipt to a voucher which has been made out in favor of a firm by name must be signed in the firm name by one of the partners known by the disbursing officer to be a member of the firm, when the disbursing officer has no notice of any arrangement among the partners that such member has no authority to bind the firm. The receipt should be signed in the firm name by the partner, who should append his own signature as "one of the firm." A receipt signed for a firm or individual by a clerk or other person will not be accepted.—*A. R., 641.*

**113.** When an account is presented by an individual who is not known to the disbursing officer, the latter will require him to be identified.—*A. R., 645.*

**114.** The signature to the receipt and the name of the person or business firm as entered at the head of an account must be literally alike.—*A. R., 646.*

**115.** When a signature is not written by the hand of the party it must be witnessed, and by a commissioned officer when practicable.—*A. R., 647.*

**116.** In final statements, receipts for money, and papers of like character, money amounts will, in all cases, be written out in full and also expressed by figures in parentheses. This requirement does not apply to muster and pay rolls and pay rolls of other descriptions.—*A. R., 648.*

**117.** Fees of civil officers for administering oaths in matters of military administration (where the services of judge-advocates of departments or of courts-martial, or trial officers of summary courts were not obtainable) will be paid from the appropriation applicable to the subject-matter of the oaths, and in case there be no appropriation applicable thereto, the fees will be paid by the quartermaster's department.—*A. R., 649.*

**118.** When applicable the following rules for the computation of time in payment for services will be observed:

1. For any full calendar month's service, at a stipulated monthly rate of compensation, payment will be made at such stipulated rate, without regard to the number of days in that month.

2. When service commences on an intermediate day of the month, thirty days will be assumed as the length of the month, whatever be the number of days therein.

2. When the service terminates on an intermediate day of the month, the actual number of days during which service was rendered in that calendar month will be allowed.

4. When the service embraces two or more months or parts of months, but one fraction will be made, thus: From September 21 to November 25, inclusive, will be calculated: September 21 to October 20, inclusive, one month; from October 21 to November 20, inclusive, one month; from November 21 to 25, inclusive—five days—making the time allowed two months and five days.

5. When two fractions of months occur and both are less than a whole month, as from August 21 to September 10, the time will be determined thus: August 21 to 31, inclusive (ignoring the 31st), ten days; from September 1 to 10, inclusive—ten days—making the time allowed twenty days.

6. Service commencing in February will be calculated as though the month contained thirty days, thus: From February 21 to 28 (or 29), inclusive, ten days. When the service commences on the 28th of that month three days will be allowed, and if on the 29th, two days.

7. If service commences on the 31st day of any month, payment will not be made for that day.

8. For commutation of subsistence and for services of persons employed at a per diem rate, payment will be made for the actual number of days.

9. When services are rendered from one given date to another, the account will state clearly whether both dates are included.

10. In computing the wages of persons employed at a per diem allowance, the day on which service begins and the day on which it ends will be allowed in the computation.—*A. R.*, 651.

119. Disbursing officers will not settle with heirs, executors, or administrators, except by authority of the proper bureau of the War Department, and upon accounts that have been duly audited and certified by the proper accounting officers of the Treasury.—*A. R.*, 652.

120. An officer will have credit for an expenditure of money made in obedience to the order of his commanding officer. Every order issued by any military authority which may cause an expenditure of money in a staff department will be given in writing. One copy thereof will be forwarded by the officer receiving it to the head of his department, and the other will be filed by the disbursing officer, with his voucher for the disbursement. If the expenditure be disallowed it will be charged to the officer who ordered it.—*A. R.*, 653.

121. If a payment made on the certificate of an officer as to the facts is afterwards disallowed for error of fact in the certificate, it will pass to the credit of the disbursing officer and be charged to the officer who gave the certificate; but the disbursing officer can not protect himself in an erroneous payment made without due care by charging lack of care against the officer who gave the certificate.—*A. R.*, 654.

### TRANSFERS AND ASSIGNMENTS OF CLAIMS.

122. The restrictions of the Comptroller of the Treasury in regard to the allowance of credits to disbursing officers for payments made by them on powers of attorney or other forms of transfer or assignment being so great as to amount practically to a prohibition of such payments, disbursing officers will refuse to pay the assignee of any claim, except as to assignments authorized by paragraphs 1300 and 1385 of the Army Regulations of 1895.

123. When claims or vouchers which have been assigned are presented for payment the holders will be informed that disbursing officers have no authority to make payments to them as assignees, and that payments can only be made to the original persons to whom the money is due.—*Decision of Asst. Sec. War*, Nov. 7, 1895—27033, *A. G. O.*, 1895. *Circular No. 13*, par. 1, *A. G. O.*, 1895.

NOTE.—Under the foregoing circular the only assigned accounts payable by the pay department are the pay accounts of officers and final statements of enlisted men.

### ADMINISTRATIVE EXAMINATION OF MONEY ACCOUNTS.

124. The chief of a bureau to which accounts pertain will cause each account current, with the accompanying papers, to be examined and transmitted to the Treasury Department, with his decision indorsed thereon, within twenty days from the date on which such account was received at his office. He will bring to the notice of the Secretary of War all matters of account that require or merit it. When a suspension or disallowance is made the bureau will notify the officer, that he may have an opportunity to submit explanations or take an appeal to the Secretary of War. (*A. R.*, 655.) In case of discovered error or disallowance in an account, upon its examination by the proper authority, the officer responsible will, upon notification thereof, unless able to furnish evidence to correct or remove the same, make the proper correction in his next account current, and refer therein to the particular voucher in which the error occurred or the disallowance was made.—*A. R.*, 656.

125. Each officer of the pay department will keep a "cash book" and "check stub," in form and manner as prescribed by the Paymaster-General.—*Regs. Pay Dept.*

126. Chief paymasters may require their subordinates to furnish them with copies of any of the accounts, returns, and reports above described, or with any other statements or reports which they may deem necessary for their information. They may require, at their discretion, in special cases, the rendition of accounts at other times than those prescribed for the regular returns.—*Regs. Pay Dept.*

127. Accounts current will, in general, cover monthly periods only. They may, if necessary, be stated at intermediate dates, when rendered to close accounts on renewal of bond, change of station, or taking advantage of leave of absence for more than ten days. In these cases the paymaster must make an actual transfer of his entire balance of public funds. If the transfer is by check, such check will be drawn to the order of the officer to whom the transfer is made, who will immediately forward the same for transfer to his credit.—*Regs. Pay Dept.*

128. The account current will exhibit the receipts and expenditures for the period embraced, and show the balance due the United States to be deposited in authorized

depositories, on the date to which it is rendered, except such sum as the officer may have in his personal possession by special authority from the Secretary of War. The amounts received and disbursed and the balances on hand of the several appropriations of each fiscal year must be exhibited. In crediting drafts on the account current the numbers of the requisition, as indicated on each draft, will be carefully noted on the credit entry.—*Regs. Pay Dept.*

**129.** Each paymaster is furnished with a preliminary statement of suspensions made in his accounts after examination in the office of the Paymaster-General. Upon receipt of his reply the account is reexamined if necessary, and the preliminary statement revised. The suspensions remaining after such revision are charged against the paymaster upon the books of the Paymaster-General's Office and are noted on the analysis of the account sent to the auditor for the War Department. A copy of this analysis is furnished to the paymaster. It alone indicates the suspensions with which the paymaster should charge himself upon his next account current. Paymasters should not charge themselves with suspensions from the preliminary statement.

**130.** Amounts collected or refunded by a paymaster on account of suspensions will, like collections and refundments on other accounts, be taken up on the abstract of collections, noting the number of voucher and date of account in which suspended. In case a collection be on account of an overpayment made by another paymaster, and the number of voucher and date of account in which the error occurred can not be stated, then note should be made upon the abstract of collections of the name of the paymaster concerned and the period covered by the voucher in which the overpayment was made.—*Circular No. 86, P. M. G. O., modified.*

**131.** Suspensions reported to the auditor in transmitting a paymaster's account, or by accounting officers upon settlement of the same (a copy of which will be furnished to the paymaster), will be taken up under the head of suspensions on the next account current rendered under the bond cited in the report. Suspensions removed will be entered upon the account current only after notice is received of their removal, when a copy of the letter authorizing the credit must be filed with the account current.—*Regs. Pay Dept.*

**132.** The final analysis sheet transmitted with the paymaster's account to the auditor, a copy of which is furnished the paymaster, alone indicates the transfers that should be made to correct charges to the wrong appropriation made in that account. The transfers required should be promptly made on the next account current rendered after receipt of the analysis sheet, and not before.—*Circular No. 114, P. M. G. O.*

**133.** Payments to discharged soldiers will be charged as follows: Pay proper to the fiscal year in which it accrued; commutation of travel subsistence, travel pay, retained pay, and clothing to the fiscal year in which the man is discharged.—*Regs. Pay Dept.*

#### AIDS-DE-CAMP.

**134.** The Lieutenant-General may select from the Army two aids and one military secretary, who shall have, while serving on his staff, the rank of lieutenant-colonel of cavalry.—*R. S., 1097.*

**135.** Each major-general shall have three aids, who may be selected by him from captains or lieutenants of the Army, and each brigadier-general shall have two aids, who may be selected by him from lieutenants of the Army.—*R. S., 1098.*

**136.** An aid-de-camp accompanying his general on leave of absence must be governed by the same conditions as to reduction of pay as the general.—*P. M. G. in Indst. No. 6723, April 28, 1870.*

**137.** Upon the question as to pay of a lieutenant appointed aid-de-camp August 1, 1871, and who reported in person for duty as such August 18, 1871, it was decided that the old rule under which the officer is entitled to credit and to pay as aid-de-camp from August 18, 1871, only, should be adhered to.—*Circular No. 1, A. G. O., 1883, and decision 2d Compt., Dec. 9, 1893.*

**138.** Upon the question whether a lieutenant who, while on leave of absence, was appointed aid-de-camp to a general officer, also on leave, could relinquish his leave and revert to status of duty on receipt of his detail as aid-de-camp, it was decided that he can not go to status of duty except by reporting at the proper station or post of duty of his general. So long as his general remains on leave and he, the aid-de-camp, remains absent, he must have the same status as to pay as the general.—*Letter of Jan. 12, 1883—7067, A. G. O., A. C. P., 1883.*

**139.** An officer assigned to duty in accordance with his brevet rank as major-general or brigadier-general may, with the special sanction of the War Department, be allowed the aids of the grade.—*A. R., 33.*

**140.** In time of war every officer serving with troops operating against an enemy, who shall exercise, while under assignment in orders issued by competent authority,

a command above that pertaining to his grade, shall be entitled to receive the pay and allowances appropriate to the command so exercised: *Provided*, That a rate exceeding that of a brigadier-general shall not be paid in any case by reason of such assignment.—*Act April 26, 1898.*

#### CLERKS AND MESSENGERS.

**141.** Paymasters' clerks will not be allowed to be interested in any manner whatever, either directly or indirectly, in any account to be paid by the Pay Department of the Army; nor will they be permitted to undertake or assist in the collection of claims. No excuse of ignorance of his clerk's actions will be allowed in favor of a paymaster.—*Circular No. 13, P. M. G. O.*

**142.** An order for a paymaster to change station or to perform journeys for the payment of troops will cover the legal traveling allowances of his authorized clerk.—*G. O., 40, 1897.*

**143.** An order to a paymaster to travel without funds on temporary duty, not requiring the services of a clerk, will not cover transportation for a clerk.—*Decision War Dept.*

**144.** A paymaster's clerk will, as a rule, be paid by the paymaster who employs him; if paid by another, the certificate of the employing paymaster that service has been rendered for the period covered by the account will be required. Messengers' pay vouchers must be approved by the employing paymaster.—*Regs. Pay Dept.*

**145.** There has been no rule laid down in regard to the clerk when the paymaster is on leave. The matter has been left to the discretion of the chief paymaster, who is supposed, after a reasonable leave for the clerk, to assign him to such duty as may be needed.—*P. M. G., Jan. 23, 1893—155, 1893.*

**146.** Paymasters' clerks and messengers are appointed by the Secretary of War under civil-service rules. Applications for clerks and messengers will state the necessity for such employees. When a clerk or messenger resigns or is discharged the Paymaster-General will be notified at once.

**147.** For pay of clerks and messengers at Army and Department Headquarters see Pay Table.

#### CLOTHING.

**148.** A table showing the price of clothing and equipage for the Army, the allowance of clothing in kind to each soldier for each year of his enlistment, and his clothing money allowance for each year and day thereof; also the allowance of equipage to officers and enlisted men, will be published in orders.—*A. R., 1163.*

**149.** Company and detachment commanders will settle the clothing account of every enlisted man of their respective commands six months after the date of his enlistment, and thereafter on June 30 and December 31 of each year. The entire amount found due the United States for the periods embracing the dates of settlement will be charged to the soldier upon the muster and pay rolls. The money allowance of clothing for the first year will be allotted by half years.—*A. R., 1181.*

**150.** The balance due the soldier at either of these dates will be credited to him upon the company clothing book. It will not be placed upon the muster and pay rolls, but the final balance due at date of discharge will be entered upon the final statements. In case of transfer the balance due the soldier or United States will be entered on the descriptive list. All balances of this character will be stated in words and figures.—*A. R., 1182.*

**151.** The clothing account of a soldier who deserts should be settled in full to the date of desertion. The balance due him or the United States will be entered on the next muster and pay rolls after date of desertion. The amount due the United States or the soldier at date of desertion should be ascertained by crediting the soldier with clothing allowance from date of last clothing settlement to the date of desertion (excluding the day of desertion) and debiting him with the money value of all clothing drawn by him; the difference between the two amounts will be the amount due the United States or the soldier.—*A. R., 1183.*

**152.** A deserter is entitled to clothing allowance from the date he surrenders or is apprehended, and the amount due him will be computed from the tables then and subsequently in force. A new clothing account will be opened without reference to his account at date of desertion.—*A. R., 1184.*

**153.** Clothing allowance accruing to a soldier after return to the service from desertion will not be used to reduce the amount of the soldier's indebtedness at date of desertion. The full amount of the soldier's indebtedness must be charged on the roll, to be deducted by the paymaster when he settles the soldier's accounts.—*A. R. 1185.*

**154.** Paymasters will treat all balances for clothing entered upon final statements in favor of the discharged soldier as "Pay of the Army" for the fiscal year in which the soldier is discharged. Balances for clothing due the United States entered upon



final statements or pay rolls will, after collection and deposit by paymasters, be designated by the Paymaster-General for the credit of the appropriation for "clothing, camp, and garrison equipage," for the fiscal year in which the date of settlement occurs.—*G. O. No. 10, A. G. O., 1875.*

**155.** The act of May 15, 1872, requires that the amount of clothing drawn in excess of allowance for the time served must be deducted from the pay of the soldier.—*Decision 2d Compt., Aug. 7, 1893; 1578, P. M. G. O., L. R., 1893.*

**156.** Issues of fatigue clothing to convict soldiers are not chargeable against them as extra issues.—*War Dept. decision of Jan. 9, 1869.*

**157.** Sergeants of ordnance shall receive the same allowance of clothing as other sergeants in like staff departments.—*G. O. No. 49, A. G. O., 1892.*

**158.** When enlisted men are retained in service beyond the terms of their enlistment, awaiting trial by court-martial, or under sentence of court-martial, their clothing accounts and retained pay should be computed at fifth (now third) year rates to actual date of discharge as expressed in their final statements, unless forfeited by the terms of the sentence or by law and regulations.—*Circular No. 3, A. G. O., 1887.*

**159.** Musicians, West Point band, have clothing allowance of band sergeants of infantry.—*Decision Acting Sec. War, B 3097, L. R., 1887.*

**160.** Band sergeants and musicians have same clothing allowance as company sergeants and privates of the respective arms from which they are detailed.—*G. O. No. 61, A. G. O., 1890.*

### COMMUTATION OF QUARTERS.

**161.** An officer on duty without troops at a station where there are no public quarters, or where the public quarters are inadequate, is entitled to commutation thereof at established rates.—*A. R., 1336.*

**162.** An officer on duty at a station where he is properly in receipt of commutation of quarters is entitled to the allowance during ordinary leave on full pay, but not during sick leave. If he is relieved from duty at the station, and then granted a leave, his commutation ceases.—*A. R., 1337.*

**163.** An officer does not lose his right to quarters or commutation at his permanent station by a temporary absence on duty. While he continues to hold that right and exercises it by constructive occupation or use of any kind, he can not legally demand quarters nor commutation at any other station. Exceptions to this rule can be made only by the Secretary of War.—*A. R., 1338.*

**164.** When the command to which an officer belongs changes station during his temporary absence on duty he loses his right to quarters from the time his command leaves its old station, and does not acquire a right at the new station until he has reported for duty thereat. He is entitled in the meantime to quarters or commutation therefor at the station where he is temporarily serving.—*A. R., 1339.*

**165.** An officer relieved from duty at one station, where he was entitled to commutation of quarters, and assigned to another, is not entitled to such allowance from the date of relief to the date on which he reports in person at the new station.—*A. R., 1340.*

**166.** Officers who, for the convenience of the Government, are directed to await orders for a limited period at a point where there are no public quarters are entitled to commutation; but an officer ordered to his home to await orders is not entitled to this allowance. An officer ordered to report by letter to a superior does not become entitled to commutation of quarters until he receives a specific order of assignment and reports in person at the station to which assigned.—*A. R., 1341.*

**167.** The first voucher for commutation of quarters at any station must be accompanied by a copy of the order assigning the officer to duty thereat. In subsequent vouchers the paymaster will refer by number, etc., to the voucher with which the order is filed, and the final voucher must be accompanied by the authority for, and must show the date of relief from, such duty.—*A. R., 1342.*

**168.** The law fixes the monthly commutation allowance of the general at \$125 and the lieutenant-general at \$100. For other grades the allowance will be determined according to the number of rooms which, up to July 1, 1878, governed in the matter of hiring quarters, to wit, \$12 per month per room, as follows: For a major-general, 6 rooms; for a brigadier-general or colonel, 5 rooms; for a lieutenant-colonel or major, 4 rooms; for a captain or chaplain, 3 rooms; for a lieutenant, 2 rooms.—*P. M. G. Circular, July 28, 1878.*

**169.** An officer of engineers in the discharge of his official duties in charge of civil works, at a place where there are no public quarters, and not furnished with rooms to be occupied by him as quarters, is entitled to commutation of quarters.—*Decision of 2d Comptroller, May 12, 1871, concurred in by the Secretary of War.*

**170.** Officers on duty at colleges where no public quarters are furnished by the United States are entitled to commutation of quarters.—*Sec. of War in letter to P. M. G., Sept. 25, 1878.*

**171.** Commutation of quarters will be paid by the senior disbursing paymaster at the station for which it is claimed; or, if there be no paymaster there, by the chief paymaster of the department, or by a subordinate whom he may designate.—*G. O. No. 66, A. G. O., 1878.*

**172.** When a paymaster is relieved from duty at a station, or in case of anticipated prolonged absence therefrom, he will furnish his successor, or, if the station be broken up, his chief paymaster, with a certified statement setting forth the name and grade of each officer who is reported upon his list as receiving commutation at the time, together with the number and date of the voucher with which the officer's order entitling him to commutation is filed.—*G. O. No. 66, A. G. O., 1878.*

**173.** The following classes are not entitled to commutation of quarters: 1. Officers who await orders for their own convenience, or at their own request, at a place of their own choosing; 2, officers who remain unassigned to any duty for an indefinite period, who are not technically on leave of absence, but are permitted to choose their own residences; 3, officers who have been relieved from one station and have not yet entered upon or been assigned to duty at another station; 4, officers of the Army on field service.—*G. O. 78, A. G. O., 1877, and G. O. 77, A. G. O., 1878.*

**174.** An officer "in arrest" and on the military duty of attending a court-martial trial (his own), and obeying the orders of the court, is entitled to commutation of quarters, the trial being held at a place where there are no public quarters.—*Decision of 2d Comptroller, 1892, 635a, P. M. G. O., 1892.*

**175.** Officers on sick leave are not entitled to commutation of quarters. Their pay is determined by section 1265 of the Revised Statutes, which gives full pay but does not give allowances.—*Decision of P. M. G., Jan. 10, 1881, L. S. B., p. 10, 1881.*

### DEPOSITS.

**176.** Any enlisted man, not retired, may deposit his savings with any paymaster in sums not less than \$5, the same to remain so deposited until final payment or discharge. The paymaster will furnish the depositor with a book in which each deposit, with name of depositor, date, place, and amount, in words and figures, will be entered in the form of a certificate, signed by the paymaster and company commander. The company commander will keep in the company record book an account of every deposit made by the soldier, and after each regular payment he and all officers having charge of detachments of enlisted men at date of deposit will transmit direct to the Paymaster General a list of names of depositors, showing in each case the date, place, and amount of deposit and name of paymaster receiving the same. These lists, before transmittal, will be examined and compared with the record of deposits on the company or detachment book and the deposit book of the soldier. Should a soldier who has made a deposit be transferred or desert, the fact will be promptly reported direct to the Paymaster-General by the officer in command of the company or detachment to which he belonged. In case of transfer his descriptive list will be made to exhibit the date and amount of each deposit.—*A. R., 1371.*

**177.** On the discharge of a soldier the date and amount, in words and figures, of each of his deposits will be entered upon his final statements, and his deposit book will be taken up by the paymaster who pays him and filed with the voucher of payment. In case deposits are forfeited by desertion the amounts of the same will be entered on the final statements under the head "Remarks," and the facts and authority for such forfeiture given.—*A. R., 1372.*

**178.** Before delivering final statements upon which deposits are credited the officer signing them will ascertain whether the soldier has the deposit book, and, if so, instruct him to present it to the paymaster. Should he claim to have lost it, the officer will cause his affidavit to that effect to be taken and attached to the statements. The affidavit will clearly state the circumstances attending the loss of the book and show that the soldier has not sold or assigned it. Upon this evidence the paymaster may pay, and the responsibility for the correctness of amounts credited on the statements will rest with the officer certifying them.—*A. R., 1373.*

**179.** Paymasters will not pay deposits except on final statements. When they are not paid the soldier should forward his deposit book or the evidence referred to in the preceding paragraph to the Paymaster-General. Enlisted men should be informed of the importance of preserving deposit books as the only certain means of insuring prompt repayment.—*A. R., 1374.*

**180.** A soldier must draw his deposit when he is discharged. He can then renew it after reenlistment, and will be entitled to interest from date of such renewal. Failure to present the final statements for payment leaves the money without interest until withdrawn and again deposited.—*A. R., 1375.*

**181.** For any sum not less than \$5 deposited for the period of six months or longer, the soldier, when discharged, will be paid interest at the rate of 4 per cent per annum to date of discharge.—*A. R., 1376.*

**182.** On the death of a soldier each deposit, with amount, date, place, and paymaster with whom deposited will be noted in the inventory of his effects, and on the accompanying final statements with which his deposit book will be filed.—*A. R., 1377.*

**183.** Both deposits and interest will be forfeited by desertion, but are exempt from forfeiture by sentence of court-martial and from liability for the soldier's debts.—*A. R., 1378.*

**184.** Paymasters will forward with their accounts for the month an abstract of soldiers' deposits, if any, received by them during such period. The abstract will set forth the name, company, and regiment of each depositor, with date and amount of deposit. The gross amount of the abstract will be carried to the account current, under the appropriation of "Pay of the Army" for the fiscal year in which the deposits were received. This amount may be disbursed by the paymaster under the same appropriation. Deposits and interest thereon, paid on final statements, will be charged by the paymaster to "Pay of the Army" for the fiscal year in which the soldier is discharged.—*R. S., 1305, 1306, 1307, 1308.*

**185.** A deposit made during a fraudulent enlistment is not forfeited except by desertion after the deposit was made.—*Views of 2d Compt., 1375.*

### DESERTERS.

**186.** A reward of \$10 will be paid to any civil officer having the proper authority for the apprehension and delivery to the proper military authorities at a military station (or at some convenient point as near thereto as can be agreed upon) of any deserter from the military service, except such as can claim exemption from trial under the statute of limitations.—*A. R., 124.*

**187.** Rewards or expenses paid for apprehending a deserter and the expenses incurred in transporting him from point of apprehension, delivery, or surrender to the station of his company or detachment or to the place of his trial, including the cost of transportation of the guard, will be set against his pay upon conviction of desertion by a court-martial or upon his restoration to duty without trial. A soldier convicted by a court-martial of absence without leave will be charged with the expense incurred in transporting him to his proper station. The transportation and subsistence of witnesses will not be charged against a deserter.—*A. R., 126.*

**188.** If a soldier be brought to trial under a charge of desertion and acquitted, or convicted of absence without leave only, or if the sentence be disapproved by proper authority, any amount paid as a reward for his arrest will not be stopped against his pay unless, in case of conviction of absence without leave, the sentence of the court shall so direct.—*A. R., 127.*

**189.** Deserters will be brought to trial with the least practicable delay. While awaiting trial they will receive no pay, nor will they be permitted to sign pay rolls.—*A. R., 129.*

**190.** A deserter will make good the time lost by desertion, unless discharged by competent authority. He will be considered again in service upon his return to military control; but if a deserter enlists while in desertion, his services under such unlawful enlistment will not be counted as making good any of the time lost by desertion.—*A. R., 131.*

**191.** A deserter will not be restored to duty without trial, except by authority competent to order his trial. Such restoration does not remove the charge of desertion, nor relieve the soldier from any of the forfeitures attached to that offense. He must make good the time lost by desertion, refund the reward and expenses paid for apprehension and delivery, and forfeit pay while absent.—*A. R., 132.*

**192.** An enlisted man who absents himself from his post or company without authority will forfeit all pay and allowances accruing during such absence, and upon conviction by court-martial make good the time lost. No man will be reported a deserter until after the expiration of ten days (should he remain away that length of time), unless the company commander has conclusive evidence of the absentee's intention not to return; but commanding officers will take steps to apprehend soldiers absent without leave as soon as that fact is reported. Should the soldier not return or not be apprehended within the time named, his desertion will date from the commencement of the unauthorized absence. An absence without leave of less than one day will not be noted upon the muster and pay rolls.—*A. R., 133.*

**193.** An enlisted man charged with desertion will not receive pay until his offense has been investigated by a court-martial or he has been restored to duty without trial.—*A. R., 1380.*

**194.** Every deserter forfeits all pay and allowances due at the date of desertion. Stoppages and forfeitures then due will be deducted from his arrears of pay, and if not so satisfied, from pay due after apprehension.—*A. R., 1381.*

**195.** The company commander will note upon the first muster roll after apprehension all data necessary to a complete settlement of the soldiers' account from the date of last payment, and will carry the account to subsequent rolls until the

settlement is made. No settlement of the pay account of any enlisted man will be made on the rolls until sufficient pay shall have accrued to satisfy all dues to the United States and pay a balance to the soldier. The required data will include date of last payment, desertion, and apprehension, credits at date of desertion on account of clothing, unsatisfied forfeitures under prior sentences, and dues to the United States at date of desertion on account of clothing, subsistence, ordnance, etc. If, while absent in desertion, he illegally enlisted in another organization, the date of last payment in such enlistment and all stoppages due the United States at date of apprehension or surrender will be stated.—*A. R.*, 1381.

**196.** Pay and allowances due and unpaid under a former enlistment are not affected by conviction and sentence for desertion in a subsequent enlistment.—*P. M. G. in E. B.*, 4850, Jan. 27, 1868.

### DISCHARGE AND FINAL STATEMENTS.

**197.** An enlisted man will not be discharged before the expiration of his term, except: 1. By order of the President or Secretary of War. 2. By sentence of a general court-martial. 3. On certificate of disability, by direction of the commander of a territorial department or army in the field; but when the disability of a soldier is caused by disease contracted before enlistment, or by his own misconduct or bad habits, discharge will be ordered only by the Secretary of War. 4. In compliance with an order of one of the United States courts, or a justice or a judge thereof, on a writ of habeas corpus.—*A. R.*, 140.

**198.** When an enlisted man is discharged his company commander will furnish him with final statements in duplicate or a full statement in writing of the reasons why such final statements are not furnished. Final statements will not be furnished to a soldier who has forfeited all pay and allowances and has no deposits nor detained pay due him. When the discharge is made on a certificate of disability, the ascertained disability as recited in the certificate must be given in the final statements as the reason or cause for discharge.—*A. R.*, 141.

**199.** When an enlisted man is discharged by expiration of service, his discharge will take effect on the last day thereof; i. e., if enlisted on the second day of the month, his term will expire on the first day of the same month in the last year of his term of enlistment.—*A. R.*, 142.

**200.** In time of peace a soldier serving in the second year or first six months of the third year of his first enlistment may apply to the Adjutant-General of the Army, through military channels, for the privilege of purchasing his discharge; but such application will not be entertained unless based on satisfactory reasons, fully set forth by the applicant and verified by the officer forwarding the application, nor unless accompanied by a statement of the soldier's immediate commanding officer, showing the condition of his accounts. If such application be granted, the purchase price will be entered on the final statements as an item due the United States. A soldier once discharged by purchase will not be granted that favor a second time. A soldier serving in a second or any other enlistment, but not receiving continuous service or reenlisted pay, is not debarred from discharge by purchase. The price of purchase in the first month of the second year will be \$120, and will be \$5 less in each succeeding month of the period during which purchase may be authorized.—*A. R.*, 144.

**NOTE.**—Fractions of a month will not be considered.—*Circular 14, A. G. O.*, 1890.

**201.** Soldiers discharged as provided in paragraphs 144 and 145, *A. R.*, will not receive travel allowance.—*A. R.*, 146.

**202.** In order to prevent payment on fraudulent discharge papers, the officer who prepares the final statements of a soldier will, shortly before his discharge, send to the paymaster to whom the soldier may wish to apply for payment, a notification in his own handwriting, stating therein the date of last payment to the soldier and his credits and debits, both in words and figures. The officer will also send the soldier's signature, or will report that the soldier can not write his name. This notification will not be given to the soldier, but will be sent by mail so as to reach the paymaster before the soldier can report for payment. The officer issuing the final statements will inform the discharged soldier, in writing, of the name and location of the paymaster to whom he shall apply for payment, and at the same time send the required notification to the designated paymaster.—*A. R.*, 150.

**NOTE.**—There are no blank notifications to paymasters of the discharge of enlisted men. Such notifications are required to be made in the handwriting of the officer who prepares the final statements.—*See A. R.*, 150; par. 5, *Circular No. 9, A. G. O.*, 1895.

**203.** When transportation in kind is furnished a discharged soldier to enable him to reach a paymaster, the quartermaster will note on the final statements that "transportation in kind from ——— to ———" has been furnished, stating the cost when it can be ascertained by him. If transportation be furnished a soldier discharged at

the place of his enlistment to enable him to reach a paymaster, the cost thereof, which will be ascertained and noted on the final statements, will be deducted.—*A. R.*, 153.

**204.** Discharged soldiers will be paid on final statements prepared in duplicate and furnished to them by their company or detachment commanders. Payment will be made only on presentation of both copies. Except when notified as prescribed in paragraph 150, paymasters will not pay discharged soldiers unless otherwise satisfied of the genuineness of the discharge papers and the identity of the claimants.—*A. R.*, 1382.

**205.** Upon payment of the final statements of a discharged soldier, the paymaster will write on the discharge "Paid in full," with his signature, noting amounts paid, except when the final statements have been transferred and are not accompanied by the discharge. The day of enlistment and the day of discharge will both be included in reckoning pay.—*A. R.*, 1383.

**206.** Paymasters or other officers to whom a discharged soldier reports the loss or nonreceipt by him of final statements to which he is entitled will report the fact to the Paymaster-General, with any evidence the soldier furnishes them in the matter. The Paymaster-General will transmit the evidence to the Auditor for the War Department.—*A. R.*, 1384.

**207.** Traveling allowances to discharged soldiers are computed by taking the distance in miles of the shortest usually traveled route from place of discharge to that of enlistment, and allowing one day's pay and subsistence at the rate of 30 cents for every 20 miles of travel. If in the computation there remains a fraction of 10 miles or more, it will be reckoned as a full day; if less, it will not be considered. If transportation has been furnished for any part of the distance, that part will be excluded from the computation of travel pay, but subsistence for the full distance will be allowed. (*A. R.*, 1385.) A soldier discharged by order of the Secretary of War for disability caused by his own misconduct is not entitled to travel allowances.—*Act March 16, 1896.*

**208.** An enlisted man discharged for minority concealed at enlistment, or for other cause involving fraud on his part in the enlistment, is not entitled to pay and allowances, including those for travel, and will not receive final statements unless deposits or detained pay are due him, in which case final statements containing only a list of his deposits or the amount of detained pay will be furnished.—*A. R.*, 1386.

**209.** Recruits are entitled to pay and allowances when discharged on certificates of disability. When discharged for any cause involving fraud on their part at enlistment, paragraph 1386 will govern.—*A. R.*, 1387.

**210.** The transfer by an enlisted man of a claim for pay due on his final statements will be recognized only when made after discharge, in writing, indorsed on the final statements, signed by the soldier and witnessed by a commissioned officer or by some other reputable person known to the paymaster. The person witnessing the transfer must indorse on the discharge the fact of transfer of the final statements, and on the final statements the fact that such indorsement has been made on the discharge.—*A. R.*, 1388.

**211.** When doubt exists as to the identity of a soldier presenting discharge papers for payment, paymasters are authorized to telegraph to the officer who signed notification of discharge for verification of same.—*Regs. Pay Dept.*

**212.** When a soldier is discharged under such circumstances that he is not entitled to travel allowances, the officer signing his final statements will state on them "This soldier is not entitled to traveling allowances.—*Paragraph 2, Circular No. 3, A. G. O.*, 1891.

**213.** Paymasters can not fail to understand that they are liable on their official bonds for the amount of all payments made by them on spurious vouchers. The identity required in cases of discharged soldiers should embrace not only the fact that the claimant is the person named in the final papers, but also that he is the identical soldier so enlisted and discharged as therein set forth.—*Circular No. 58, P. M. G. O., republishing Circular 40 of 1865.*

**214.** When, from the situation of his company or the nature of the service, a soldier can not receive his discharge when his time expires, and is from necessity retained in service, he is to be paid up to the time of his actual discharge.—*2d Comp., Feb. 9, 1837, vol. 6, p. 149.*

**215.** When certificates of discharge are lost, application for payment is to be made to the Auditor for the War Department.—*G. O. No. 30, 1863; 2d Comp., Digest, paragraphs 59 and 60, p. 9.*

**216.** In case of discharge papers being lost, the payment of arrearages will be delayed for six months from the date of the alleged loss.—*2d Comp., vol. 17, pp. 125 and 152. See Digest, paragraph 1300, p. 175.*

**217.** In case of discontinuance of an arsenal, when the enlisted men of the ordnance detachment are given the option of discharge or transfer to another arsenal, the men who desire it are to be discharged by way of favor, without travel pay.—*Circular No. 2, A. G. O., 83.*

**218.** When a soldier is discharged under conditions forfeiting travel allowances, the fact and authority must be stated on his final statements.—*See A. R., 1869, and note 8, on back of final statements.*

**219.** Collections on final statements on account of purchase of discharge should be noted separately on the abstract of collections, with full data as to purchase, in order that a proper record of the amount received on such account may be kept.—*Circular No. 157, P. M. G. O.*

**220.** When a paymaster has finally paid an officer or soldier he should take no further action in the case. Any claim for amounts short paid should be settled by the Auditor for the War Department.—*Decision Acting Comptroller, Sept. 30, 1896.*

**221.** At every muster of troops for pay, pay rolls will be prepared, signed, and disposed of by the commander of each regiment, company, or separate detachment, in accordance with the directions on the blank forms furnished by the Paymaster-General of the Army. There will be reported on the regimental roll the regimental officers, staff (commissioned and noncommissioned), and band; on the company roll, the officers and enlisted men belonging to the company; on the hospital roll, the medical officers, the hospital corps, and the authorized matrons; on the post noncommissioned roll, the post noncommissioned staff and enlisted men of the Signal Corps serving at the post. The post noncommissioned staff roll will be prepared and signed by the adjutant, who will also keep the accounts and prepare the final statements of the men borne thereon.—*A. R., 784.*

**222.** A soldier on duty or in hospital at a post or station where his company is not mustered will be mustered on a detachment roll, a separate roll being prepared for each regiment.—*A. R., 785.*

**223.** Calculations on the pay roll are made by the paymaster and copied on the retained roll by the company or detachment commander, who will certify that he has witnessed the payment, and will enter thereon the name of the paymaster.—*A. R., 787.*

**224.** Corrections on the pay rolls after muster and before they have been forwarded will not be made, except with the approval of the mustering officer. Retained rolls will not be changed without authority from the Adjutant-General of the Army.—*A. R., 788.*

**225.** The rolls should show the date from which the appointments of noncommissioned officers actually take effect.—*Paragraph 4, Circular 9, A. G. O., 1891, and paragraph 3, Circular 5, A. G. O., 1892.*

### PAYMENTS TO OFFICERS.

**226.** Officers will be paid monthly on duplicate accounts, certified by themselves according to prescribed forms. (*A. R., 1298.*) Disbursing officers will not pay an account until it is due.—*A. R., 598.* By direction of the Secretary of War, all volunteer officers serving with their regiments or companies shall be paid on the rolls thereof; the regimental field and staff, noncommissioned staff and band on one roll known as the field, staff and band roll, and company officers on the rolls of their respective companies.

General officers and their staffs and officers detached from their commands shall be paid on the usual individual (officer's) voucher.—*G. O. 44, A. G. O., 1898.*

**227.** When an officer is absent from his station a paymaster will, before paying him, require proof of authority for such absence.—*A. R., 1299.*

**228.** An officer will not hypothecate nor transfer a pay account not actually due. When due it may be transferred by indorsement, naming the party to whom transferred, and may be paid by the proper paymaster if satisfied with the genuineness of the officer's signature, and if no stoppage or other disability as to pay prevents. The date of transfer, certified by the officer whose account it is, will appear in the indorsement. When an officer transfers a pay account he will, at the time of transfer, communicate the fact to the chief paymaster of the department, through the paymaster who is expected to pay it. If the officer be on leave, or if his accounts be payable in Washington, the notification of transfer will be made to the Paymaster-General.—*A. R., 1300.*

**NOTE.**—The notice to chief paymasters should be sent with each voucher. A notification that "until further notice accounts will be transferred to a certain bank" is not a compliance with the Regulations.—*Sec. of War concurring with P. M. G., 1772, P. M. G. O., 1892; but an officersigning his pay accounts a few days before they are due and sending them to a paymaster payable to a bank, for the purpose of placing the amount to his credit, does not violate the above.—Circular No. 3, A. G. O., 1893.*

**229.** The following officers, in addition to those whose pay is fixed by law, are entitled to pay as mounted officers: Officers of the staff corps below the rank of major; officers serving with troops of cavalry; officers of a light battery duly organized and equipped; authorized aids duly appointed; officers serving with companies of mounted infantry, and officers on duty which, in the opinion of the

department commander, requires them to be mounted and so certified by the latter on their pay vouchers. Acting judge-advocates of military departments, duly detailed, are entitled, while so serving, to the rank, pay, and allowances of captains of cavalry. (*A. R.*, 1301.) The Secretary of War may detail not to exceed four officers of the line to act as assistant inspectors-general. Officers so detailed will have all the allowances of cavalry officers of their respective grades.—*Act June 23, 1874.*

Officers of the Army serving as military attachés to the embassies and legations of the United States at foreign capitals are on duty which requires them to be mounted, and they are, accordingly, entitled to mounted pay.—*Secy. of War, July 16, 1897.*

NOTE.—In the case of an officer on duty which, in the opinion of the department commander, requires him to be mounted, the certificate of the latter should accompany each voucher where mounted pay is charged. A certificate before the fact can not be accepted.

**230.** Officers detailed as Indian agents are not entitled to mounted pay.—*Paragraph 3, Circular 19, A. G. O., 1893.*

**231.** Department commanders will announce in orders the authority obtained from the Secretary of War for mounting companies of infantry, giving the date from which such mounted service commences, and termination of the same.—*A. R.*, 1302.

**232.** Pay rolls and returns of light batteries and companies of mounted infantry will show the number, date, and source of order authorizing mounted service. The pay accounts of officers charging mounted pay will contain the same information. A copy of the order will be attached to the first pay rolls prepared after the battery or company has been equipped or mounted; a copy of the order discontinuing such service will appear on the first pay rolls prepared after its discontinuance.—*A. R.*, 1303.

**233.** An acting commissary will be paid the additional pay allowed by law on the certificate of the Commissary-General that he has performed the duty contemplated therein during the time charged. To entitle him to this pay he must be detailed under proper orders from some established post or body of troops, and must issue full rations to troops from stores for which he is responsible.—*A. R.*, 1304.

NOTE.—All officers who serve as acting commissaries of subsistence are entitled to pay as such.—*Decision 2d Compt., June 26, 1873, and G. O. No. 34, A. G. O., 1878.*

**234.** No officer shall receive pay for two staff appointments for the same time. This prohibition does not prevent a quartermaster of a regiment who, in addition to the duties of his office, may be acting commissary, from receiving the extra compensation allowed by law for performing the duties of the latter.—*A. R.*, 1305.

**235.** A person appointed to the Army or receiving an appointment to a new office therein is entitled to pay from the date of acceptance only. In all cases of promotion an officer is entitled to pay from date of vacancy.—*A. R.*, 1306.

**236.** An officer leaving the service will, before receiving final payment, produce certificates as to his indebtedness to the United States, and will make oath on the final voucher to the correctness of the several items contained therein, stating the place of his residence, and that he is not indebted to the United States on any account whatever, except as shown by said certificates.—*A. R.*, 1307.

**237.** An officer who tenders his resignation while on duty will receive pay to include the date on which he receives notice of acceptance, if he continue on duty until that time; or, if sooner relieved from duty, to include the date of relief. An officer whose resignation takes effect while on leave will be paid to include date of acceptance.—*A. R.*, 1308.

**238.** An officer placed upon the retired list will receive active pay to include the date of retirement. If on duty he will receive such pay to include the date of relief from duty.—*A. R.*, 1309.

**239.** An officer dismissed by sentence of court-martial will be paid to the date of termination of service, as specified in the order promulgating the sentence.—*A. R.*, 1310.

**240.** In computing longevity pay, service performed as cadets at the Military or Naval Academy, or as enlisted men of the Army or Navy, will be counted.—*A. R.*, 1311.

**241.** In payments to officers and enlisted men the days of commencement and expiration of service will be included.—*A. R.*, 1312.

**242.** An officer of the Army appointed to a grade in the volunteers or militia of the service of the United States superior to that held by him in the Army will be entitled to the pay and emoluments of the grade to which appointed, after muster therein.—*A. R.*, 1313.

**243.** The 10 per cent increase for length of service is computed from date of acceptance of appointment.—*Decision 2d Compt.*

**244.** Pay vouchers of acting assistant surgeons must bear the certificate of their commanding officer that "this account is correct and just and in accordance with contract, and the services have been duly rendered."

**245.** Service as a cadet at the Military Academy is service in the Army; therefore, under the act of February 24, 1881, officers are entitled, from date of the act, to include such time in computation of service pay. (*Decision U. S. Supreme Court, October 27, 1884, Circular No. 126, P. M. G. O.*) Also to be included in computing the thirty years' service on which an officer may be retired under Revised Statutes, 1243.—*Opinion of Judge-Advocate-General, concurred in by the Secretary of War, paragraph 6, circular 10, A. G. O., 1895.*

**246.** Officers are entitled to count the full time as officers of volunteers, or as enlisted men, regular or volunteer, in computing their service for longevity.—*Act June 18, 1878.*

**247.** Retired officers are entitled to count time after retirement in computation of longevity pay.—*Decision U. S. Supreme Court, October, 1881; G. O. 40, A. G. O., 1882.*

**248.** A cadet sentenced to suspension without pay for a year is nevertheless entitled to count the time so suspended in computation of longevity pay.—*2d Compt., A 2585, L. R., P. M. G. O., 1888.*

**249.** In time of war every officer serving with troops operating against an enemy who shall exercise, under assignment in orders issued by competent authority, a command above that pertaining to his grade, shall be entitled to receive the pay and allowances of the grade appropriate to the command so exercised: *Provided*, That a rate of pay exceeding that of a brigadier-general shall not be paid in any case by reason of such assignment.—*Act April 26, 1893.* Brevets conferred upon commissioned officers shall not entitle them to any increase of pay.—*R. S. 1264.*

**250.** The principal assistant in the Ordnance Bureau of the War Department shall receive a compensation, including pay and allowances, not exceeding that of a major of ordnance.—*Act February 27, 1877.*

**251.** Vouchers in payment of an officer's salary must cover his whole compensation (full or half pay, according to status) for a period of one or more calendar months.—*Sec. 2, Circular 101, P. M. G. O.*

**252.** Regimental staff officers accepting recruiting or similar details, which will remove them from the discharge of their staff duties for any considerable time, will be viewed as vacating their staff appointments from the date of acceptance of such detail, but this will not prevent the detail of regimental staff officers on courts-martial, boards, or other kindred duties, in cases where it will be for the public interest to make the detail.—*G. O. No. 7, A. G. O., 1875.*

**253.** Regimental staff officers are not entitled to pay as such until they assume the duties of the position.—*Circular No. 1, A. G. O., 1888.*

**254.** And they are entitled to pay as such until properly relieved.—*Circular letter, P. M. G. O., June 4, 1887.*

**255.** Under the requirements of A. R., 655, a double payment to an officer will be reported by the Paymaster-General to the Adjutant-General, and the officer called upon to refund.

### PAY DURING ABSENCE.

**256.** The laws affecting pay of officers during leave of absence will be found in section 1265, Revised Statutes, and the act of July 28, 1876.

**257.** Officers and enlisted men in arrest and confinement by the civil authorities will receive no pay for the time of such absence; if released without trial, or after trial and acquittal, their right to pay for the time of such absence is restored.—*A. R., 1314.*

**258.** To entitle him to full pay during absence on account of sickness or wounds, an officer must exhibit to the paymaster an order from competent authority granting or extending his sick leave. During the time necessarily consumed in making the journey to his post, an officer joining from sick leave is entitled to full pay as if on duty.—*A. R., 1315.*

**259.** The pay accounts of an officer on leave during his absence will exhibit the date of commencement of leave, authority therefor, and, in case the account is for the month in which the absence terminates, date of return to duty. In all cases the day of departure or relief from duty will be counted as a day of duty and the day of return as one of leave.—*A. R., 1316.*

**260.** In determining the period for which an officer is entitled to full pay on leave, time within four successive leave years terminating with the one in which absence is taken, will be considered. If the absence does not cover the entire period for which full pay is allowed, the balance thereof will be placed to the officer's credit as belonging to the last year or years of the four considered and may be made available for future leave.—*A. R., 1317.*

**261.** The leave year is reckoned from June 20 to the following June 19, both inclusive. In computing leave of absence expressed in days during any leave year every day of such absence will be counted; leave expressed in months will be counted in months.—*A. R., 1318.*



**262.** When an officer on leave claims full pay for any part of his absence the paymaster will ascertain the time for which he is entitled to the same from the monthly list of absentees issued from the Adjutant-General's Office; or, if that does not afford the information, from the officer's statement on his account of his absence on leave during each leave year.—*A. R., 1319.*

**263.** An officer ordered to temporary duty while on leave will be regarded as on duty from the day on which he receives the order. When the duty is to be performed at a future date, he will be on duty from the date on which he starts to obey the order. The date of the receipt of the order in the first case and the date of departure in the second will be promptly reported to the Adjutant-General of the Army. When relieved from such duty or on the completion thereof, he reverts to the status of leave, and will be credited with the time on duty under such order.—*A. R., 1320.*

**264.** Delays in obeying orders, or in returning to duty from leave, can only be authorized by the Secretary of War or the General Commanding the Army. Such delays will be regarded as leaves of absence unless it be stated, in the order granting them, that they are in the interest of the public service.—*A. R., 67.*

**265.** Graduates of the Military Academy are entitled to full pay from the date of graduation to the date of their acceptance of and qualification under their commissions, and during their graduation leave, in accordance with the uniform practice which has prevailed since the establishment of the Military Academy.—*Act Dec. 20, 1886.*

**266.** Leaves of absence for three months from date of graduation will be allowed to graduates of the Military Academy. They will not be counted against the subsequent applications for leave, but can not be postponed to another time.—*A. R., 49.*

**267.** Leave of absence may be granted by the superintendent, under regulations prescribed by the Secretary of War, to the professors, assistant professors, instructors, and other officers of the Academy for the entire period of the suspension of the ordinary academic studies, without deduction from pay or allowances.—*R. S., 1330.*

**268.** An officer on leave ordered to return to his post as a witness before a court-martial, who remains there on duty, relinquishing the remainder of his leave, is, under paragraph 2125 (1320 of 1895) of the Regulations, on a status of duty from date of receipt by him of the order to return to his post.—*Circular No. 5, A. G. O., 1883.*

**269.** Pay of officers of the Army may be withheld under section 1766, Revised Statutes, on account of an indebtedness to the United States, admitted or shown by the judgment of a court; but not otherwise unless upon a special order issued according to the discretion of the Secretary of War.—*Act July 16, 1892.*

**270.** Overpayments to an officer will be deducted on the first payment after a notice of stoppage against him is received, even if the pay accounts have been assigned.—*A. R., 1346.*

#### PAYMENTS TO CADETS.

**271.** Payments on pay rolls and final accounts will be made to the cadets at the Military Academy by a paymaster, who will turn over the net amount of the rolls and accounts to the treasurer of the Academy.—*A. R., 1347.*

#### PAYMENTS TO ENLISTED MEN.

**272.** Troops will be paid every month unless circumstances prevent, in which case the paymaster charged with the payment will immediately report the facts through his chief paymaster to the Paymaster-General.—*A. R., 1348.*

**273.** Payments will be made as soon after the close of each month as practicable:

1. By paymasters in person; or
2. By checks, to be sent by registered mail or express, or currency shipped by express.

The troops at posts where paymasters are stationed, and others in their vicinity, to be designated in instructions issued from the Adjutant-General's Office, will be paid by paymasters in person.

For posts at which payments are not required to be made in person, the paymaster will transmit the pay due in one or more of the following ways:

1. By individual check, payable to the order of each man for the exact amount due.
2. By inclosing in a separate sealed envelope the exact amount in currency due each soldier, with his name and the amount inclosed marked thereon.—*A. R., 1349.*

**274.** Duplicate pay rolls will be duly signed by the men and forwarded to the commanding officer by mail to the paymaster who has been designated by the department commander to pay the command.—*A. R., 1350.*

**275.** When forwarding the rolls the post commander will furnish the paymaster with the name, rank, etc., of the officer designated to see that the men of the command are paid, and at the same time will state what part of the pay can conven-

iently be received by the men and cashed at or near the post without discount, designating the location of depository on which it is desired that the checks should be drawn, and whether it is desired that the checks be sent by mail or express. The remainder of the pay will be sent in envelopes.—*A. R., 1351.*

**276.** The paymaster will, as far as practicable, draw the checks on the depository designated. The checks, when not sent by mail, and money for each organization will be inclosed in separate packages properly marked, and the whole will be consolidated into one package and forwarded by express to the post commander. One of each of the company or detachment rolls extended to show the amounts to be paid will be returned to the commanding officer, and by him sent to the proper company commanders.—*A. R., 1352.*

**277.** At places beyond express delivery, the post commander, when notified by the paymaster that funds sent by express are to be expected, will send an officer with a suitable escort to receipt for the express package and convey the funds to the post. The name of the officer authorized to receipt for the package will previously have been reported to the paymaster.—*A. R., 1353.*

**278.** When a package of funds is received at the post it will be delivered to the officer who has been designated by the commanding officer to distribute the pay. As soon as possible the individual checks or the currency will be handed to the men by the officer designated, and when the payment is in currency from envelopes, a second officer, who may be the company commander, will be required to verify the amounts in the envelopes, so that in case of error certificates may be prepared by both officers. Should there be a deficiency it will be so certified on the roll by the paying and the verifying officers, and should there be an excess the surplus will be returned to the paymaster. In each case a statement of the facts with appropriate certificates will be sent to the paymaster by the post commander.—*A. R., 1354.*

**279.** Should any error or informality be discovered in a check, it will be returned to the paymaster, who will correct the same and return it with the least practicable delay. The roll will be returned to the paymaster after payment of the company, with a note thereon, verified by the witnessing officer, stating the facts as to the erroneous check. The receipt of the corrected check will be certified by the company commander to the paymaster, who will file such certificate with the pay rolls.—*A. R., 1355, amended by G. O. 75, 1897.*

**280.** Should the bank or person who cashes the individual check so desire, the company commander will certify to the correctness of the indorsements made by his men upon their respective checks.—*A. R., 1356.*

**281.** Each company commander will witness the payment of the company and so certify on the roll, which he will then transmit to the paymaster. When the paymaster has received this witnessed roll he will send the duplicate to be witnessed and returned. Should it be impracticable, owing to his absence or incapacity, to secure the signature of the witnessing officer to the second roll, any commissioned officer may make upon it an official copy of the witnessing officer's certificate and signature as evidenced by the retained roll. (*A. R., 1357.*) All officers distributing funds of a paymaster under *A. R., 1354*, shall certify on each pay roll the actual date of payment.—*Decision Secretary of War, March 2, 1898.*

**282.** Should a soldier die or desert in the interval between signing the pay rolls and the receipt of the money at the post from the paymaster, the check or cash will be immediately returned to the paymaster; the cash by express, the check by registered mail, and a note of explanation stating the fact of nonpayment and return of the check or money will be made on the roll, verified by the signature of the witnessing officer. The same course will be pursued should a soldier decline to receive his pay, or if for any other reason it should be impracticable to deliver it to him in person. When a paymaster has had money returned to him in such cases he will cancel the signature of the soldier on the roll.—*A. R., 1358, amended by G. O. 75, 1897.*

**283.** In time of war the pay proper of enlisted men shall be increased twenty per centum over and above the rates of pay as fixed by law: *Provided*, That in war time no additional increased compensation shall be allowed to soldiers performing what is known as extra or special duty.—*Act April 26, 1898.*

"Pay proper," as fixed by law, is for privates, \$13 per month; for corporals, \$15 per month, etc., and does not include increased pay for continuous service, reenlisted pay, or pay for certificate of merit.

**284.** Deposits may be made in the usual manner, the amount to be deposited being reported to the paymaster by letter forwarded with the rolls, the soldier's deposit book being also forwarded therewith. Should a man desire to deposit a sum greater than his pay, his company commander will see that a proper check, postal order, or express order accompanies his deposit book; if neither check nor order can be obtained, the company commander will send the money by registered mail at public expense, verifying the amount, and reporting it in a separate communication to the paymaster. Deposit books will be returned by the paymaster to the company commander properly filled in for attestation.—*A. R., 1360.*

**285.** Troops in the field will be paid by currency in envelopes, unless the department commander directs personal payment by the paymaster.—*A. R., 1361.*

**286.** In time of war troops in active campaign will be paid by paymasters in person; troops in garrison may be paid by the paymaster, or by checks, or currency in envelopes; troops in campaign by either of these methods, as the army or department commander may direct.—*A. R., 1362.*

**287.** Payments to enlisted men will be made on pay rolls, with the following exceptions: Enlisted men retired, and men of the post noncommissioned staff, or acting as such, and sergeants of the Signal Corps on duty where there are no other troops. These will be paid on their descriptive lists by the chief paymaster of the department or a paymaster designated by him; if not under the orders of the department commander, they will be paid by a paymaster designated by the Paymaster-General. Payments to discharged soldiers will be made by any paymaster under the provisions of paragraphs 1382 to 1388.—*A. R., 1363.*

**288.** An officer in command of a company or detachment or in charge of a hospital will attend at the pay table, witness the payment of his men, and certify at the foot of the muster and pay roll that he witnessed the payment. All enlisted men present will receipt the pay roll for the amount due them thereon. When a soldier can not write he will receipt by his mark, which will be witnessed by a commissioned officer.—*A. R., 1364.*

**289.** When a paymaster has made an incorrect payment to an enlisted man, he will report the fact to the commander of the company in which the man is mustered, who will note the same upon the next muster and pay roll, that it may be corrected.—*A. R., 1389.*

**290.** A soldier awaiting the result of trial will not be paid before the result is known.—*A. R., 945.*

**291.** A soldier may be detained beyond the expiration of his term of service for trial for an offense committed prior to expiration of service, and is entitled to pay to date of discharge.—*Decision 2d Compt., L. R., 1254 A, 1882.*

**292.** No settlement of the pay account of any enlisted man will be made on the rolls until sufficient pay shall have accrued to satisfy all dues to the United States and pay a balance to the soldier.—*A. R., 1381.*

**293.** Appointments of sergeants and corporals will take effect on the day of appointment by the regimental commander, and of first sergeants, artificers, blacksmith, farriers, saddlers, and wagoners, on the day of appointment by the company commander; but in case of a vacancy in a company in the field and absent from regimental headquarters, a company commander may make a temporary appointment of a sergeant or corporal, which, if approved by the regimental commander, will carry rank and pay from date of such appointment.—*A. R., 260.*

**294.** Soldiers discharged as aliens by the civil authorities are not entitled to pay.—*Sec. War, March 25, 1843.*

**295.** A soldier, while on furlough, was arrested by the civil authorities; *Held*, that a soldier on furlough is not withdrawn from duty by such arrest. Such would be the case if the furlough were recalled, but when that is not done, the pay status of the soldier during the continuance of the furlough can not, under *A. R., 1456*, as amended by *G. O., No. 46, 1891 (A. R., 1314, of 1895)*, be changed by such arrest.—*Decision Sec. War, P. M. G. O., 1892.*

**296.** Acting hospital stewards are entitled to pay as such from date of their detail by the Secretary of War.—*2d Compt., March 26, 1889.*

**297.** Hospital matrons in post or regimental hospitals shall receive \$10 a month, and female nurses in general hospitals shall receive 40 cents a day. One ration in kind or by commutation shall be allowed to each.—*R. S., 1277.*

**298.** A commanding officer is not authorized to withhold a soldier's pay on the theory that, if paid, he would probably desert.—*Circular No. 14, A. G. O., 1890.*

**299.** If, from the record on the rolls, a soldier is disqualified from receiving pay at date of muster, no payment can be made to him on the muster rolls of that date.—*Circular No. 9, A. G. O., 1884.*

**300.** Balances due from the United States to deceased persons are payable only at the Treasury, and not by disbursing officers.—*Paragraph 972, vol. 2, 2d Compt.*

**301.** Time absent without leave in a prior muster period for which payment has been made should not be dropped from time for which pay is due on a subsequent roll.—*Regs. Pay Dept.*

**302.** When the aggregate of small errors on any voucher exceeds 20 cents, it should be noted and disallowed.—*Paragraph 607, vol. 3, 2d Compt.*

**303.** A soldier discharged by the civil authorities after three trials—the jury failing to agree—is entitled to pay for the time held in confinement, as he was not convicted.—*Decision 2d Compt., A 4532, P. M. G. O., 1892.*

**304.** The pay of a soldier can not be stopped to reimburse a company fund for losses. Company fund has not been recognized by law as "public money."—*Circular No. 9, A. G. O., 1886.*

**305.** The month of February must be considered as containing thirty days, and a man enlisting on the 28th day of that month should be paid for three days. Enlisting on the 29th he should be paid for two days.—*2d Compt., 4054, P. M. G. O., 1882.*

#### RETIRED ENLISTED MEN.

**306.** The retired list for enlisted men of the Army was established by act of February 14, 1885.—*See G. O., No. 18, A. G. O., 1885.*

**307.** An enlisted man, when retired, will be furnished with final statements and descriptive list, which must state the date to which subsistence has been furnished; also whether the subsistence while traveling home has been furnished, and if so, for what dates. The Pay Department will be notified and furnished with the soldier's signature, as in case of discharge.—*A. R., 136.*

**308.** The authorized pay and allowances of retired enlisted men will be paid them monthly by the Pay Department. Their pay will be three-fourths of the monthly pay allowed them by law in the grade held when retired, including reenlistment and continuous-service pay then received. No deductions will be made except the monthly tax of 12½ cents for support of the Soldier's Home. They are not entitled to commutation for fuel or quarters (*A. R., 138*). They have a monthly allowance of \$9.50 in lieu of the allowance for subsistence and clothing.—(*Act March 16, 1896.*) They are not entitled to the 20 per cent on pay proper allowed in time of war by act of April 26, 1898.

**309.** The Adjutant-General of the Army will furnish a descriptive list to each man on the retired list, who will forward the same at the end of each calendar month, with pay accounts signed in duplicate, to such paymaster as the chief paymaster of the department in which the soldier resides may designate. The paymaster will note the fact of payment on the descriptive list. If the soldier can not write, his mark should be witnessed by a commissioned officer if practicable; otherwise, by some well-known person, preferably the postmaster of his place of residence.—*A. R., 39.*

**310.** They are entitled to active pay to include the date of retirement.—*G. O., No. 55, A. G. O., 1885; Circular 148, P. M. G. O.*

**311.** Blank pay accounts will be furnished them by the paymasters who are assigned to pay them, and who will, under *A. R., 1552*, make timely requisition on the Paymaster-General for a supply of blank forms.

**312.** Vouchers should not fail to show the number of years for which continuous-service pay is charged.—*Regs. Pay Dept.*

#### ADDITIONAL PAY OF ENLISTED MEN.

**313.** Reenlistment pay, under section 1282, Revised Statutes, and act of August 1, 1894, will be allowed to all enlisted men at the rate of pay provided for the fifth year of continuous service. This reenlistment pay having been once earned by continuance in service after a service of five years, will be paid to the soldier during all subsequent service, whatever period of time may intervene between enlistment and prior discharge.—*A. R., 1365.*

**314.** Continuous-service pay at the rate of \$2 per month will be paid to all enlisted men who have served continuously for a longer period than five years, and for each successive period of five years, so long as they shall remain continuously in the Army, an additional monthly allowance of \$1. A reenlistment after a period exceeding three months from date of discharge does not entitle the soldier to continuous-service pay. One or more terms of service rendered prior to August 4, 1854, will be counted as five years continuous service.—*A. R., 1366.*

**315.** Additional pay, due under secs. 1216 and 1285, Revised Statutes, acts of February 9, 1891 (26 Stat., 737), and March 29, 1892 (27 Stat., 12), will be thus noted: "For certificate of merit, \$2 per month;" reenlisted pay due under sec. 3, act of May 15, 1872, thus: "Entitled to reenlisted pay." The date of change in the rate of pay on account of continuous service will be noted in the column of Remarks on the roll for the month in which the change occurred, thus: "Third year commenced —," "sixth year commenced —," etc., and repeated on succeeding rolls until paid.—*Note 5 on pay rolls.*

**316.** Those who have been honorably discharged from one service (as Marine Corps) and enlist in the other (Army), within the time prescribed by law for that purpose, are regarded as having been continuously in the service, and entitled to all the advantages it confers under the laws regulating this subject.—*2d Compt., v. 19, pp. 337-339. See Digest, paragraph 1915, p. 248.*

**317.** When the soldier is able and willing to serve out his term, but has had his service closed or interrupted by the action of the Government, as in case of supernumeraries, etc., and he is then reenlisted within thirty days (now three months)

after discharge, I think he would be entitled to the increase after five years' service.—*2d Compt., Nov. 21, 1870; End., No. 7349, Nov. 21, 1870.*

**318.** For certificate of merit.—A certificate of merit granted to an enlisted man for distinguished service entitles him, from the date of such service, to additional pay at the rate of \$2 per month while in the Army, although such service may not be continuous.—*A. R., 1870.*

**319.** The additional pay allowed for reenlistment or for certificate of merit is to be included in computation of travel pay, and in the forfeiture of "a month's pay" by sentence of court-martial.—*P. M. G., May 25, 1868.*

The 20 per cent increase on pay proper allowed by act of April 26, 1898, to enlisted men in time of war will also be included in the computation of travel pay in time of war.

**NOTE.**—The granting of a medal of honor carries with it no additional pay.

### RETAINED PAY.

**320.** During the first five years of service a soldier is allowed, as retained pay, to be forfeited unless he serves honestly and faithfully to date of discharge, as follows: \$1 per month for the third year; \$2 per month for the fourth year; and \$3 per month for the fifth year of his service. Should he continue to serve thereafter he receives, with his monthly pay as reenlistment pay, \$2 of the \$3 allowed during the fifth year of service and thereafter, so long as he is in the service, but \$1 per month is retained.—*See R. S., 1281-1282.*

**321.** Retained pay will be forfeited for the following causes:

1. Desertion.

2. When the soldier is in confinement under a general court-martial sentence expressly imposing imprisonment until or beyond the expiration of his term; when discharged under sentence of court-martial; when discharged by order from the War Department specifying forfeiture; or because of imprisonment by the civil authority.

3. When the soldier is discharged for minority concealed at enlistment, or for other cause involving fraud in enlistment, or for disability caused by his misconduct.

4. Upon the approved finding of a board of officers called under paragraph 148 that the soldier has not served honestly and faithfully to the date of discharge.

The cause of forfeiture will be stated on the muster and pay rolls, and on the final statements of the soldier.—*A. R., 1869.*

**322.** A general court-martial before which an enlisted man is being tried is charged with a knowledge of the time of expiration of his term of enlistment, and a sentence imposing imprisonment until or beyond the expiration of his term of enlistment is done "expressly."—*Circular No. 22, A. G. O., 1893.*

**323.** The retained pay of enlisted men will be treated as deposits to the extent that it draws interest from the end of the year of the enlistment in which retained. It is subject to forfeiture for any of the causes set forth in paragraph 1369, and is carried to the credit of the soldier on his final statements, subject to deduction for debts due the United States at the date of discharge.—*A. R., 1879.*

**324.** Retained pay accruing prior to July 1, 1890, will in no event become interest bearing. Should there be withheld subsequently to June 30, 1890, in the enlistment year embracing that date an aggregate of retained pay equal to or exceeding \$5, such sum will bear interest from the end of that enlistment year. No deposit of retained pay will be interest bearing which does not remain six months on deposit after the end of the enlistment year in which it accrues.

**325.** Unless the final statements show the contrary, paymasters will infer, from date of the soldier's enlistment, the dates from which interest will be computed on deposits of retained pay.—*Circular No. 149, P. M. G. O.*

**326.** Interest has been in many cases allowed improperly on items of retained pay. In the enlistment year embracing June 30, 1890, the retained pay which accrued subsequently to that date becomes a deposit, but it is not invariably interest bearing. Should this deposit fall short of \$5, no interest should be allowed upon it, and such a deposit should not be added to any subsequent deposit in interest computations. It was believed that Circular No. 149 from this office would be conclusive on this point. Several improper payments of "retained pay" have been noted which could have been avoided by a critical examination of the final statements. While the Army Regulations hold the officer who issues final statements responsible for their correctness, paymasters may well be required to refuse payments if the final statements are clearly faulty. Final statements in nearly every case embrace data sufficient to enable the paymaster to determine whether the retained-pay credits are correctly stated. If these credits appear to be incorrect, the paymaster's familiarity with such matters may well be invoked, not only to protect officers from the consequences of overpayments, but also to protect soldiers whose credits may be understated. In such cases the precaution of inquiry is advised.—*Circular No. 161, P. M. G. O.; see also A. R., 654.*

## INDIAN SCOUTS.

**327.** The President is authorized to enlist a force of Indians, not exceeding 1,000, who shall act as scouts in the Territories and Indian country. They shall be discharged when the necessity for their service shall cease, or at the discretion of the department commander.—*R. S., 1112.*

**328.** Indians employed as scouts under the provisions of sections 1094 and 1112, Revised Statutes, will be enlisted for periods of three years and discharged when the necessity for their services shall cease. While in the service they will receive the pay and allowances of cavalry soldiers and an additional allowance of forty cents per day, provided they furnish their own horses and horse equipments; but such additional allowance will cease if they do not keep their horses and equipments in serviceable condition.—*A. R., 481.*

**329.** Department commanders are authorized to appoint the sergeants and corporals for the whole number of enlisted Indian scouts serving in their departments; but such appointments must not exceed the proportion of one first sergeant, five sergeants, and four corporals for every sixty enlisted Indian scouts.—*A. R., 482.*

**330.** Indian scouts are considered entitled to the benefits accorded by sections 1281, 1282, and 1284, Revised Statutes, whenever the periods of enlistment and continuous service are such as are contemplated by those sections. No deduction will be made for Soldiers' Home, temporary troops being exempted by section 4819 of the Revised Statutes.—*P. M. G. Circular No. 98.*

**331.** The appointment or mustering of farriers or blacksmiths on the rolls of Indian scouts is illegal.—*A. R., 484.*

## MILEAGE AND TRAVELING EXPENSES TO OFFICERS.

**332.** When an officer travels without troops under orders he is entitled to the following allowances: To mileage at the rate of 4 cents per mile for the distance between the points named in the order, such distance to be computed over the shortest usually-traveled route, and to transportation in kind furnished by the Quartermaster's Department.—*A. R., 1321, and act March 2, 1897.*

**333.** Travel allowances will be paid by the chief paymaster of the department in which the journey is completed.—*A. R., 1322.*

**334.** To entitle an officer to travel allowances the travel must be specifically ordered previous to its commencement, or covered by certificate that the urgency of the duty was such as to prevent his obtaining previous orders, and accompanied by evidence of approval by proper authority. Such order will state the special duty enjoined, recite that the travel therein directed is necessary for the public service, and direct the officer to return to his station upon completion of assigned duty, if such return is contemplated. An order for travel, part of which is to be made with troops, should direct the Quartermaster's Department to furnish transportation for so much of the journey as is to be performed with troops.—*A. R., 68 and 1323.*

**335.** Orders will not prescribe lines of travel, except when necessary, and then the reason will be set forth in the order.—*A. R., 1324.*

**336.** The original order or certified copy, including indorsements, will accompany each voucher for travel allowances.—*A. R., 1325.*

**337.** Mileage will be computed in accordance with the lists of distances compiled by the Paymaster-General, whatever the route traveled. Exception to this rule will be made only when the terms of the order, or the impracticability of the shortest usually traveled route, compel the officer to take another, or when the journey is performed by a route shorter than that usually traveled. In such cases travel allowances will be computed over the actually traveled route.—*A. R., 1326.*

**338.** When an officer on leave of absence is ordered to rejoin his station he will not be entitled to travel allowances unless the public service requires the performance of duty en route, in which case the order will specify the duty, the necessity therefor, and the points at which the duty will begin and end.—*A. R., 1327.*

**339.** When an officer is ordered, while on leave of absence, to accompany a detachment of recruits to the vicinity in which his regiment is serving, and on the completion of this duty to join his company, he returns to a status of leave as soon as relieved from duty with the recruits, and will proceed to join his company without expense to the Government, unless the distance he may have to travel without troops should be in excess of what it would have been had he not received the order.—*A. R., 1328.*

**340.** An officer on leave of absence ordered to temporary duty involving travel without troops will receive travel allowances from place of receipt of order to place of performance of duty and return.—*A. R., 1329.*

**341.** When the station of an officer, serving either with or without troops, is changed while he is on leave of absence, he will, on joining his new station, be entitled to travel allowances from place of receipt of the order to the new station,

provided the journey is made without troops and the distance is not greater than that from the old to the new station; but if the distance be greater he will be entitled to travel allowances for a distance equal to that from the old to the new station only. Should it be necessary for such officer to return to his old station before proceeding to the new, authority for such return may be given by the officer who issued the order for change of station. In such case the order for change of station will carry mileage only from the old to the new station.—*A. R., 1330.*

**342.** An officer under orders to change station, who takes advantage of a leave of absence before he joins his new station, is not deprived of the travel allowances to which he would be entitled had he not availed himself of the leave. The leave of absence merely suspends the execution of the order for change of station, and at the expiration of the leave the officer comes under the operation of the order, and in obeying it is entitled to full pay for the time necessary to perform the journey from his old to his new station.—*A. R., 1331.*

**343.** An officer relieved from duty at a station and granted leave of absence before assignment to another, who receives an order of assignment before expiration of leave, is entitled to travel allowances from the place where he receives the order to his new station.—*A. R., 1332.*

**344.** An officer traveling on duty in connection with public works (not arsenals, military surveys, or explorations) will receive travel allowances from the appropriation for the work, but if there be no appropriation he will receive travel allowances from the Pay Department.—*A. R., 1333.*

**345.** Officers of the Corps of Engineers, or those on engineer duty, traveling on service connected with fortifications or works of public improvement, will be paid their travel allowances from the special appropriation for the work. When traveling on any other duty, the mileage will be paid by that branch of the service intrusted with such payments for the Army.—*A. R., 1487.*

**346.** In the following cases no expense of travel is allowed: In joining for duty upon first appointment to the military service, or under the first order after a reinstatement or reappointment, or under an order to effect a transfer from one company or regiment to another, made at the request of the officers transferred. Assistant surgeons, graduates of the Military Academy, and officers appointed from the ranks, joining under first order after appointment or commission, are excepted from these provisions.—*A. R., 1334.*

**347.** Allowances for travel of officers summoned before committees of Congress are not proper charges upon the appropriations for the support of the Army.—*A. R., 1335.*

**348.** Orders to an officer involving travel on duty, as for the inspection or payment of troops, etc., will designate the troops and posts to be visited, and the order in which he will visit them.—*A. R., 776.*

**349.** Amended orders will not entitle to mileage.—*Decision 2d Compt., 1881, concurred in by Sec. of War. Circular No. 8, A. G. O., 1882.*

**350.** Orders can not properly be issued after the journey has been performed.—*Circular No. 6, A. G. O., 1883. See A. R., 1323.*

**351.** Officers detailed to witness issue of annuity goods to Indians are entitled to mileage when the duty is performed under proper authority.—*Circular No. 1, A. G. O., 1886.*

**352.** An officer can not charge for transportation of baggage.—*Circular No. 11, A. G. O., 1888.*

**353.** He may charge for a stateroom on a steamer.—*Circular No. 142, P. M. G. O.*

**354.** Orders will not direct travel beyond the limits of the command of the officer who issues them. When a general officer is ordered on duty beyond the limits of his command he may order an officer of his staff to accompany him. If ordered to change station, he may order the necessary change of station of his personal staff.—*A. R., 68.*

**355.** The fact that the most direct route from one point to another passes through Canadian territory is no bar to its being considered a traveled route under the law governing the payment of mileage.—*Circular No. 2, A. G. O., 1883.*

**356.** The Paymaster-General can not authorize travel by any particular route. The route by which the distance is ascertained is fixed by law. If roads are shown to be impracticable they cease to be the "shortest traveled route" within the meaning of the law, and the measure of the allowance must necessarily be the shortest traveled route at the time.—*P. M. G., B 21, L. S., 1883.*

**357.** An officer of the Army traveling under orders and using a conveyance upon which transportation and subsistence are furnished or paid for by the Government, is not entitled to mileage for each mile traveled on such conveyance.—*Decision Asst. Comptroller, Feb. 12, 1893.*

**358.** In the suspension of mileage accounts in his office, the Paymaster-General does not thereby exercise censorship over the orders under which the journey was

made; but he performs a duty devolving upon him when the accounts fail to show that the journey was made over the shortest usually traveled route, as indicated by the order directing it. Stoppage for overpayment is made only on the order of the Secretary of War.—*Sec. War Circular No. 3, A. G. O., 1883.*

**359.** Travel with troops: The prohibition (as to the right to mileage or expenses) applies to all cases of travel with troops, without regard to the strength of the party. (*Note A, par. 3, sec. 3, Circular No. 103, P. M. G. O.*) The hardship is recognized, but there is no remedy short of legislation by Congress. (*B, 1874, P. M. G. O.*) The practice has been for years to view travel with a single enlisted man as traveling with troops (*B, 1875, P. M. G. O.*); but conducting an insane soldier (there being no other enlisted man in the party) is not traveling with troops.—*B, 1875, P. M. G. O.*

**360.** Officers of the Army are not regarded as entitled to mileage for journeys performed under orders from the governor or the adjutant-general of a State.—*Indst. W. D., B 1649, Sept. 12, 1892.*

**361.** An order directing troops to be paid, and the same arrangements to continue for future payments, is not a specific order.—*Circular No. 4, A. G. O., 1884.*

### TRAVELING ALLOWANCES TO ENLISTED MEN.

**362.** When a soldier is discharged from the service (except by way of punishment for an offense) he shall be allowed transportation and subsistence from the place of his discharge to the place of his enlistment, enrollment, or original muster into the service. The Government may furnish the same in kind, but in case it shall not do so he shall be allowed travel pay and commutation of subsistence for such time as may be sufficient for him to travel from the place of his discharge to the place of his enlistment, enrollment, or original muster into the service, computed at the rate of one day for every 20 miles.—*R. S., 1890, as amended by act of Feb. 27, 1877.*

**NOTE.**—Traveling allowances of a soldier honorably discharged can not be stopped for any indebtedness of his to the Government.—*Decision 2d Compt.*

**363.**—Traveling allowances to discharged soldiers are computed by taking the distance in miles by the shortest usually traveled route from place of discharge to that of enlistment, and allowing one day's pay and subsistence at the rate of 30 cents for every 20 miles of travel. If in the computation there remains a fraction of 10 miles or more it will be reckoned as a full day's pay and subsistence; if less, it will not be considered. If transportation has been furnished for any part of the distance, that part will be excluded from the computation of travel pay, but subsistence for the full distance will be allowed.—*A. R., 1883.*

**364.** Retired enlisted men are not entitled to traveling allowances, as they are not discharged, but simply transferred from the active to the retired list. They are entitled to transportation in kind to their homes.—*Decision 2d Comp., Aug. 9, 1883, B 1452, P. M. G. O.*

**365.** A soldier discharged for promotion is not entitled to traveling allowances.—*Paragraphs 2190, 2191, 2d Compt., ed. 1869.*

**366.** Soldiers discharged under the provisions of the act of June 16, 1890, are not entitled to traveling allowances.—*See G. O., Nos. 80 and 81, A. G. O., 1890.*

**367.** Traveling allowances are not due to a soldier discharged for transfer from one branch of the service to another, the same not being a final discharge.—*2d Compt., May 26, 1890, 2572, P. M. G. O., 1890.*

**368.** A soldier who is still in receipt of his pay and rations is not entitled to travel pay.—*Paragraph 2163, 2d Compt., ed. 1869.*

**369.** Acting hospital stewards, discharged as of that grade, will receive travel pay appropriate to that grade, and not, as heretofore, the travel pay of a private.—*Decision Sec. War, May 15, 1893; Circular No. 158, P. M. G. O.*

**370.** Paragraph 1462, volume 3, Second Comptroller, does not set aside the old rule given in paragraph 2177, edition 1869. Fractions of a day, as heretofore, will not be considered.—*2d Compt., Dec. 15, 1893.*

**371.** A soldier discharged while in the hands of the civil authorities, and under sentence of imprisonment, is not entitled to traveling allowances.—*Paragraph 2165, 2d Compt., ed. 1869.*

**372.** A soldier discharged at his own request is not entitled to traveling allowances, except after twenty years' faithful service.—*Paragraph 864, vol. 2, 2d. Compt.*

**373.** In case of discontinuance of an arsenal when the enlisted men of the ordnance detachment are given the option of discharge or transfer to another arsenal, the men who desire it are discharged by way of favor, without travel pay.—*Circular No. 2, A. G. O., 1883.*

**374.** Travel allowances will be withheld from soldiers discharged by reason of disability caused by their misconduct, when the discharge is ordered by the Secretary of War.—*Act March 16, 1896.*



**375.** A soldier discharged on account of intemperance and general worthlessness is held to be lawfully discharged by way of punishment for an offense, within the meaning of the laws relating to travel allowances.—*Paragraph 1449, vol. 3, 2d Compt.*

#### REPORTER.

**376.** The employment of a stenographic reporter, under section 1203, Revised Statutes, is authorized for general courts only, and in cases where the convening authority considers it necessary. The convening authority may also, when necessary, authorize the detail of an enlisted man to assist the judge-advocate of a general court in preparing the record.—*A. R., 958.*

**377.** When a reporter is employed under section 1203, Revised Statutes, he will be paid not to exceed \$10 per day during the whole period of absence from his residence, traveling or on duty, which shall be in full for taking and transcribing all notes, making such number of copies, to be made at one writing, as the judge-advocate may require, and, unless otherwise specially ordered by the Secretary of War, in full for all services rendered and expenses incurred by the reporter. In special cases, when authorized by the Secretary of War, stenographic reporters may be employed at rates not exceeding 25 cents per folio (100 words) for taking and transcribing the notes in shorthand, or 10 cents per folio for other notes, exhibits, and appendices. Reporters will be paid by the Pay Department on the certificate of the judge-advocate.—*A. R., 959.*

**378.** No person in the military or civil service of the Government can lawfully receive extra compensation for clerical duties performed for a military court.—*A. R., 960.*

**379.** Interpreters to courts-martial are paid by the Pay Department upon the certificate of the judge-advocate that they were employed by order of the court. They will be allowed the pay and allowances of civilian witnesses.—*A. R., 961.*

#### STOPPAGES AND FORFEITURES.

**380.** Authorized stoppages will be entered on the rolls and paid in the following order:

1. Reimbursements to the United States for the loss or damage to arms, equipment, or other public property, the nature of which will be clearly stated, extra issues of clothing, transportation, subsistence, expense of apprehending deserters.

2. Reimbursements to individuals (as the paymaster, for instance).

3. Forfeitures for desertion and fines by sentence of court-martial.—*A. R., 1390.*

**381.** Every officer who refunds money to the Government by payment to an army paymaster will be furnished receipts in duplicate by the latter for the amount paid, and will forthwith forward one of the receipts, with a letter of transmittal showing his address, to the Paymaster-General. Any such receipt hereafter forwarded to the Paymaster-General's Office by a paymaster will be returned to him.—*G. O. No 24, A. G. O., 1882.*

**382.** Paymasters will notify the Paymaster-General immediately, by letter, of all refundments made under the preceding paragraph, giving the name of the officer and the voucher on account of which refundment is made.—*Circular P. M. G., April 10, 1882.*

**383.** When an officer has been overpaid, or is indebted to the United States for money or property, or has failed properly to account for the same, the chief of the bureau concerned will promptly notify him of the amount of his indebtedness or of his failure to account. If, after such notice, he does not refund or make satisfactory explanation or take proper action within a reasonable time, the matter will be reported to the Secretary of War.—*A. R., 1343.*

**384.** On the order of the Secretary of War stoppages may be made against the pay of officers for overpayments, illegal disbursements, or loss through fraud or neglect of the public funds, and for deficiencies in, loss of, or damage to military supplies, unless proof be furnished that the deficiency, loss, or damage was not occasioned by any fault on their part.—*A. R., 1344.*

**385.** The notice of stoppage of officers' pay will be prepared in the form of a monthly circular to paymasters, advising them of stoppages outstanding at its date. This circular will be submitted to the Secretary of War for his approval prior to its publication. When an officer's name is borne thereon, no payment of salary will be made to him which is not in accordance with the stoppage entry made against his name.—*A. R., 1345.*

**386.** Every officer who is dropped by the President from the rolls of the Army for absence from duty three months without leave shall forfeit all pay due or to become due.—*R. S., 1266.*

**387.** When an officer is under stoppage of pay by sentence of general court-martial or otherwise, or is suspended from rank and pay, it is to be understood as depriving him of all his salary and increase for the time.—*P. M. G. Indst. No. 7009, Aug. 8, 1870.*

**388.** An officer suspended from rank and command does not thereby forfeit pay.—*Judge-Advocate-General, Oct. 10, 1868, and 2d Compt., Oct. 12, 1868.*

**389.** Stoppages against soldiers for time absent without leave should include the clothing allowance.—*2d Compt., vol. 28, p. 283; Digest, paragraph 498, p. 69.*

**390.** If stoppage of clothing allowance for time absent without leave is uniformly made on company books by officers of the Army against the enlisted men of their companies \* \* \* and the clothing accounts are settled by balance after such deduction, no stoppage should be made by paymasters, the object, of course, being to have the stoppage made once, and but once.—*2d Compt., Feb. 13, 1868, in circular to paymasters, P. M. G. O., Feb. 17, 1869.*

**391.** A soldier enlisting while a deserter and afterwards restored to duty on first enlistment to refund all pay, etc., received during the fraudulent enlistment.—*2d Compt., May 24, 1866, No. 3777, E. B.*

**NOTE.**—Unless relieved therefrom by order of the Secretary of War on the recommendation of his company and regimental commanders.

**392.** The additional pay per month allowed enlisted men of the Army for re-enlistment by section 2, act August 4, 1854, is stopped when they are under stoppage of pay by sentence of court-martial.—*P. M. G., in E. B. 5069, May, 25, 1868.*

**NOTE.**—All additional pay is included in stoppage.

**393.** Under the Rules and Articles of War it is made the duty of commanding officers to see reparation made to the party or parties injured from the pay of soldiers who are guilty of abuses or disorders committed against citizens. Upon proper representation by any citizen of wanton injury to his person or property, accompanied by satisfactory proof, the commanding officer of the troops will cause the damage to be assessed by a board of officers, the amounts stopped against the pay of the offenders, and reparation made to the injured party. This proceeding will be independent of any trial or sentence by court-martial for the criminal offense.—*54th Article of War.*

**NOTE.**—To avoid delay and cost to parties injured, paymasters may turn over to them the amounts collected in their favor, taking receipt therefor at the foot of the roll, deducting the amount so turned over from the footing of the stoppage column and carrying the balance only of the stoppages to army paymasters' collections.

**394.** A paymaster who erroneously overpays a soldier who afterwards deserts before the amount overpaid can be collected from his pay will be entitled to a credit in the settlement of his accounts before the pay which the soldier forfeited by desertion is turned over to the Soldiers' Home.—*Paragraph 1319, vol. 3, Comp. Digest.*

**395.** No liability of the payor of a check operates to relieve the drawer from the obligation of determining the identity of the payee to whom he issues a check.—*P. M. G., L. B., July 2, 1869.*

**396.** No trustee process, garnishment, injunction, or attachment can be recognized by the officers of the Government in respect of moneys due creditors of the United States.—*2d Comp., Dec. 15, 1866, in letter to P. M. G. dated Apr. 25, 1867.*

**397.** The proper authorities have the undoubted right to stop from the pay earned by a soldier in a new enlistment such sums as may be necessary to reimburse the United States for his indebtedness in a prior enlistment. This is a well-settled doctrine of the accounting officers of the Treasury.—*P. M. G., in indorsement of Feb. 24, 1871, B, p. 85.*

**398.** Articles for which recruits were allowed credit with traders and laundrymen at depots are now furnished by the Quartermaster's and Subsistence Departments under A. R. 1192, 1285, 1289, and 1290.

**399.** In accordance with preceding paragraph no further payments on post or depot canteen or laundry rolls will be made by paymasters.—*P. M. G. O.*

**400.** Stoppage can not be made from the pay of a soldier to reimburse a company fund.—*Circular No. 9, A. G. O., 1886.*

**401.** The nature of the property for which a stoppage is made to reimburse the United States must be clearly stated to enable the collection to be properly disposed of.—*Circular No. 13, A. G. O., 1895.*

**402.** When a sentence of confinement or forfeiture is in excess of the legal limit, that part of it which is within the limit is legal and may be approved and carried into execution.—*A. R., 945.*

**403.** Dues to a company tailor or shoemaker, when charged on the rolls and collected, should be turned over to the party to whom it is due, taking his receipt therefor at the foot of the roll, as in the case of collections on account of damage to private parties.

**CHARGES ON ROLLS FOR TRANSPORTATION AND SUBSISTENCE.**

**404.** Whenever charges on account of transportation and subsistence, while traveling, appear on pay rolls, the number, date, and source of the order directing the same, together with the names of the officers furnishing the transportation and subsistence and the dates thereof and the points of travel involved, must in every instance be indicated in the column of "Remarks" in the following or similar manner: Due United States, transportation, Boston, Mass., to Omaha, Nebr., furnished by Capt. Doe, A. Q. M., April 1, 1892, on S. O. 36, Department of the East, March 29, 1892, \$26.78; also commutation of rations furnished by Capt. Roe, A. C. S., for three days (from April 1, inclusive), \$4.50.—*Decision, W. D., Nov. 21, 1892; 41069, A. G. O., 1892; Circular No. 15, paragraph 3, A. G. O., 1892.*

**405.** The basis of all charges entered against enlisted men under the head of subsistence on muster and pay rolls will be shown in concise notations in the column of remarks. If the amount stopped is on account of sales on credit under A. R., 1285 and 1289, the notation will be "Credit sales, Subsistence Department;" if on account of refundment of commutation, the notation will be "Refundment of commutation, Subsistence Army, 189-;" if on account of difference in cost of rations issued, the notation will be "Increased cost of rations. Subsistence Army, 189-," giving such year of appropriation in each case as the subsistence officer, who requests the notation to be made, shall indicate. If the charge consists of two or more stoppages, the amount of each must be separately shown. Commissaries who may request stoppages to be made, will furnish company commanders with full statements of the facts connected with the stoppages, and will give them the proper notations to be made in the column of remarks. Paymasters in making transfers to disbursing commissaries under A. R., 1290, will include in the invoice (Form No. 3, Subsistence Department) not only the collections on account of credit sales, but all other collections which are to be credited to the appropriation "Subsistence of the Army" which is available for the fiscal year current at the time the transfer is made, observing with particularity the directions printed in the headings of the invoice, which require that a collection other than credit sales shall be entered in the name of the individual from whom the collection was made, giving the notation which appears on the pay rolls. They will deposit to the credit of the Treasurer of the United States—i. e., take up on abstract of collections—all collections which pertain to an appropriation "Subsistence of the Army" for a fiscal year which has expired.—*Order Sec. War, Dec. 23, 1895; 29696, A. G. O., 1895; Circular No. 1, paragraph 2, A. G. O., 1896.*

**406.** The order promulgating the proceedings of a court and the action of the reviewing authority will, when practicable, be of the same date. When this is not practicable, the order will give the date of the action of the reviewing authority as the date of the beginning of the sentence. This does not apply to sentences of forfeitures of all pay and allowances. A soldier awaiting the result of trial will not be paid before the result is known.—*A. R., 945.*

**407.** A sentence to confinement, with or without forfeiture of pay, can not become operative prior to date of confirmation.—*A. R., 947.*

**408.** When soldiers awaiting result of trial or undergoing sentences commit offenses for which they are tried, the second sentence will be executed upon the expiration of the first.—*A. R., 948.*

**409.** When a sentence imposes forfeiture of pay, or a stated portion thereof for a certain number of months, it stops for each of those months the amount stated. Thus "ten dollars of monthly pay for one year" would be a stoppage of \$120. When the sentence is silent as to date of commencement of forfeiture of pay, the forfeiture will begin at the date of promulgation of the sentence in orders, and will not apply to pay which accrued previous to that date.—*A. R., 951.*

**410.** An order remitting forfeiture of pay operates only on the pay to become due subsequent to the date of the order.—*A. R., 952.*

**411.** Notwithstanding a sentence contemplates payment of a stated sum to a soldier on his release from confinement, it can not be paid unless there is a sufficient balance to his credit after all authorized stoppages are deducted.—*A. R., 953.*

**412.** The time at which a dishonorable discharge is to take effect, as fixed by a sentence, can not be postponed by the reviewing officer.—*A. R., 950.*

**413.** When a sentence of confinement or forfeiture is in excess of the legal limit, the part within the limit is legal and may be executed.—*A. R., 945.*

**414.** When Congress grants a gratuity, neither a court-martial nor any other court has a right to direct a stoppage against it.—*2d Compt., v. 19, p. 154; see Digest, paragraph 1317, p. 177.*

**VETERINARY SURGEONS.**

**415.** Veterinary surgeons will be paid for monthly periods on the blank forms used for officers' pay accounts (Form No. 3) and on the certificate of the command-

ing officer of the regiment or detachment, in each case certifying thereon as follows: "This account is correct and just, and covered by appointment from the Secretary of War in force for the time."—*Sec. of War to P. M. G., June 1, 1884.*

**416.** One at \$75 per month to each of the cavalry regiments from the First to the Sixth, inclusive; two, one at \$75 and one at \$100 per month, to the Seventh, Eighth, Ninth, and Tenth Regiments.—*R. S., 1102.*

**417.** A veterinary surgeon while on leave is entitled to full pay, unless the leave has been granted on condition that it should be without pay, or with less than the full amount of pay.—*Decision 2d Compt., May 25, 1880, concurred in by Sec. of War.*

**418.** Being neither military officers nor enlisted men, they are not entitled to travel pay on discharge.—*Paragraph 2087, 2d Compt., ed. 1869.*

**419.** They will be borne on the rolls of the field and staff; name, date of commencement of service and grade being stated. The senior in date of appointment will in all cases be entitled to the higher grade.—*Adjutant-General, B. 1159, P. M. G. O., 1874.*

### WITNESSES.

**420.** Civilians in the employ of the Government when traveling upon summons as witnesses before military courts are entitled to transportation in kind from their place of residence to the place where the court is in session and return. If no transportation be furnished, they are entitled to reimbursement of the cost of travel actually performed by the shortest usually traveled route, including transfers to and from railway stations, at rates not exceeding 50 cents for each transfer and the cost of a double berth in a sleeping car or steamer when an extra charge is made therefor. They are also entitled to reimbursement of the actual cost of meals and rooms at a rate not exceeding \$3 per day for each day actually and unavoidably consumed in travel or in attendance upon the court under the order or summons. No allowance will be made to them when attendance upon court does not require them to leave their stations.—*A. R., 962.*

**421.** A civilian not in Government employ duly summoned to appear as a witness before a military court will receive \$1.50 for each day actually and unavoidably consumed in travel or in attendance upon the court under the summons, and 5 cents a mile for going from his place of residence to the place of trial or hearing, and 5 cents a mile for returning. Civilian witnesses will be paid by the Pay Department.—*A. R., 963.*

**422.** The charges for return journeys of witnesses will be made upon the basis of the actual charges allowed for travel to the court, and the entire account thus completed will be paid upon discharge from attendance, without waiting for completion of return travel.—*A. R., 964.*

**423.** The items of expenditure authorized in paragraphs 962 and 963 will be set forth in detail, and made a part of each voucher for reimbursement. No other items will be allowed. The correctness of the items will be attested by the affidavit of the witness, to be made when practicable before the judge-advocate, and the voucher will be accompanied by the original summons, or a duly certified copy thereof. The certificate of the judge-advocate will be evidence of the fact and period of attendance, and will be made upon the voucher.—*A. R., 965.*

**424.** Compensation to civilians in or out of Government employ for attendance upon civil courts is payable by the civil authorities.—*A. R., 966.*

**425.** Laborers, teamsters, and employees of similar character traveling under competent orders will be entitled to such actual and necessary expenses of travel and subsistence as may be authorized by the chief of bureau which pays the accounts. Those in receipt of a ration under paragraph 1252 will not be allowed commutation therefor. If it be impracticable for them to carry rations in kind, rations will not be drawn for the period during which they are traveling.—*A. R., 731.*

**426.** A witness whose deposition is required to be taken before an officer (either within or without the United States) to be used in evidence before a court-martial, in conformity with law, is entitled to be paid the fees and expenses authorized by the Regulations to be paid to witnesses before courts-martial.—*Circular No. 9, A. G. O., 1883.*

**427.** The cost of depositions under A. R., 649, is payable by the Quartermaster's Department, as has been the practice heretofore under A. R., 771, of 1889, as amended by G. O. 20, 1894.—*Decision of Secretary of War, January 11, 1896.*

**428.** The proper officers to administer oaths in the administration of the affairs of the Army (except when otherwise specially provided) are judge-advocates of departments, judge-advocates of courts-martial, and trial officers of summary courts. When none of these are within reach and available, recourse must be had to a notary public or other civil officer competent to administer oaths for general purposes.—*A. R., 685.*

**429.** A civilian witness who attends a court-martial in obedience to a summons,

but who declines to testify, is entitled to his fees and expenses. The law makes provision for compelling him to attend, but makes no provision for compelling him to testify.—*Circular No. 1, A. G. O., 1886.*

**430.** In the matter of the payment of witness fees to civilian witnesses before summary courts, paymasters are informed that such witnesses have the same status as to fees and travel allowances as have witnesses before regularly constituted courts-martial, and the certificate of the officer constituting a summary court will be accepted in lieu of that of a judge-advocate, as a proper authentication of the witness account, and payment will be made in accordance with the provisions of paragraphs 1050 and 1051, A. R.—*Circular No. 163, P. M. G. O.*

### VOLUNTEERS.

**431.** In all matters relating to the pay and allowances of officers and soldiers of the Army of the United States the same rules and regulations shall apply to the Regular Army and to volunteer forces mustered into the service of the United States for a limited period.—*Sec. 1292, R. S.*

*Table of pay allowed by law to officers of the Army.*

#### PAY OF OFFICERS IN ACTIVE SERVICE.\*

Grade.	Pay of grade.		Monthly pay.			
	Yearly.	Monthly.	After 5 years' service.	After 10 years' service.	After 15 years' service.	After 20 years' service.
Lieutenant-General .....	\$11,000	\$918.67	10 per ct.	20 per ct.	30 per ct.	40 per ct.
Major-General .....	7,500	625.00				
Brigadier-General .....	5,500	458.33				
Colonel .....	3,500	291.67	\$320.83	\$350.00	\$375.00	\$375.00
Lieutenant-Colonel .....	3,000	250.00	275.00	300.00	325.00	333.33
Major .....	2,500	208.33	229.17	250.00	270.83	291.67
Captain, mounted .....	2,000	166.67	183.33	200.00	216.67	233.33
Captain, not mounted .....	1,800	150.00	165.00	180.00	195.00	210.00
Regimental Adjutant .....	1,800	150.00	165.00	180.00	195.00	210.00
Regimental Quartermaster .....	1,800	150.00	165.00	180.00	195.00	210.00
First Lieutenant, mounted .....	1,600	133.33	146.67	160.00	173.33	186.67
First Lieutenant, not mounted .....	1,500	125.00	137.50	150.00	162.50	175.00
Second Lieutenant, mounted .....	1,500	125.00	137.50	150.00	162.50	175.00
Second Lieutenant, not mounted .....	1,400	116.67	128.33	140.00	151.67	163.33
Chaplain .....	1,500	125.00	137.50	150.00	162.50	175.00

\* For law establishing the present rates of pay see sections 1261, 1262, 1263, and 1274, R. S.

† The maximum pay of a colonel is by law \$4,500 per annum. (Sec. 1267, R. S.)

‡ The maximum pay of a lieutenant-colonel is by law \$4,000 per annum. (Sec. 1267, R. S.)

#### PAY OF RETIRED OFFICERS.\*

Lieutenant-General .....	\$8,250	\$687.50				
Major-General .....	5,625	468.75				
Brigadier-General .....	4,125	343.75				
Colonel .....	2,625	218.75	\$240.62	\$262.50	\$281.25	\$281.25
Lieutenant-Colonel .....	2,250	187.50	206.25	225.00	243.75	250.00
Major .....	1,875	156.25	171.87	187.50	203.12	218.75
Captain, mounted .....	1,500	125.00	137.50	150.00	162.50	175.00
Captain, not mounted .....	1,350	112.50	123.75	135.00	146.25	157.50
First Lieutenant, mounted .....	1,200	100.00	110.00	120.00	130.00	140.00
First Lieutenant, not mounted .....	1,125	93.75	103.12	112.50	121.87	131.25
Second Lieutenant, mounted .....	1,125	93.75	103.12	112.50	121.87	131.25
Second Lieutenant, not mounted .....	1,050	87.50	96.25	105.00	113.75	122.50
Chaplain .....	1,350	112.50	123.75	135.00	146.25	157.50

\* For law establishing the present rates of pay, see secs. 1261, 1262, 1263, and 1274, R. S.

#### NOTES.

1. An aid to a major-general is allowed \$200 per year in addition to the pay of his rank, not to be included in computing the service increase.—[*Act July 15, 1870, sec. 24.*] Sec. 1261, R. S.

2. An aid to a brigadier-general is allowed \$150 per year in addition to the pay of his rank, not to be included in computing the service increase.—[*Act July 15, 1870, sec. 24.*] Sec. 1261, R. S.

3. An acting commissary of subsistence is allowed \$100 per year in addition to the

pay of his rank, not to be included in computing the service increase.—[*Act July 15, 1870, sec. 24.*] Sec. 1261, R. S.

4. Assistant surgeons are entitled to pay of captain after five years' service [*Act June 23, 1874, sec. 4.*], service to be reckoned from date of acceptance of appointment or commission.—[*Decision of Second Comptroller, September 26, 1884.*]

5. Retired officers receive 75 per cent of pay (salary and increase) of their rank.—[*Act July 15, 1870, sec. 24.*] Sec. 1274, R. S.

6. A retired chaplain receives 75 per cent of the pay (salary and increase) of his rank (captain, not mounted). Sec. 1122, R. S.

7. The officer in charge of the public buildings and grounds (Washington) has, while so serving, the rank, pay, and emoluments of a colonel.—[*Act March 3, 1873, sec. 1.*]

8. For additional pay as mounted officers see A. R., 1301, 1895.

9. Officers of the line detailed by the Secretary of War as assistant inspectors-general have allowances of cavalry officers of their respective grades.—[*Act June 23, 1874.*]

10. The principal assistant in the Ordnance Bureau of the War Department shall receive a compensation, including pay and emoluments, not exceeding that of a major of ordnance.—[*Act February 27, 1877.*]

11. An acting judge-advocate, detailed by the Secretary of War, is entitled to the pay and allowances of captain of cavalry.—[*Act July 5, 1884.*]

12. Retired officers detailed for duty at colleges under the act of November 3, 1893, entitled to full pay. Those detailed under other laws not entitled.—[*Act August 6, 1894.*]

## REMARKS.

Mileage, at the rate of 4 cents per mile, over shortest usually traveled routes and, in addition thereto, transportation in kind furnished by the Quartermaster's Department.

Commutation of quarters to be paid by Pay Department, \$12 per month per room.—[*Act June 23, 1879.*]

The sums hereinbefore allowed shall be paid in monthly payments by the paymaster.—[*Sec. 1868, R. S.*]

Vouchers in payment of an officer's salary must cover his whole compensation (full or half pay, according to status) for a period of one or more calendar months.

*Pay of officers, cadets, chaplain, sword master, and teacher of music at the Military Academy.*

Grade.	Grade or assimilated pay of—	Yearly pay.	Acts of Congress establishing present rates of pay.
Superintendent .....	Colonel .....	See preceding table.	{ June 12, 1858, sec. 1; July 15, 1870, sec. 24. [Sec. 1334, R. S.]
Commandant of cadets .....	Lieutenant-colonel .....		
Adjutant .....	Regimental adjutant .....		
Treasurer, quartermaster, and commissary of cadets .....	Captain of infantry and \$700 additional.		{ Mar. 3, 1851, sec. 1; July 15, 1870, sec. 24. [Sec. 1335, R. S.]
Surgeon .....	His grade in the Army.		
Assistant surgeon .....	do .....		{ July 15, 1870, sec. 24.
Professor, of more than ten years' service at the Academy.	Colonel .....		
Professor, of less than ten years' service.	Lieutenant-colonel .....		{ July 15, 1870, secs. 13 and 24; Feb. 28, 1873. [Sec. 1336, R. S.] June 23, 1879, sec. 4.
Associate professor of mathematics, of more than ten years' service at the Academy.	Major .....		
Associate professor of mathematics, of less than ten years' service.	Captain, mounted .....		{ Mar. 1, 1893.
Assistant professor .....	do .....		
Senior assistant instructor of tactics.	do .....		{ Apr. 29, 1812, sec. 2; July 15, 1870, sec. 24. [Sec. 1337, R. S.]
Assistant instructor of tactics, commanding a company of cadets.	do .....		
Acting assistant professor .....	His grade in the Army.		{ Feb. 28, 1873. [Sec. 1336, R. S.]
Acting assistant instructor of tactics.	do .....		
Instructors of ordnance and science of gunnery and of practical engineering.	Major .....		{ Mar. 6, 1896.
Chaplain .....	Captain, mounted .....		
Sword master .....	do .....		{ Feb. 16, 1857, sec. 2. [Sec. 1338, R. S.]
Cadet .....	\$540 per annum .....	1,500	
Teacher of music .....	\$1,180 per annum .....	540	{ June 30, 1882.
			{ Mar. 3, 1877.

*Table of monthly pay of enlisted men of the United States Army.*

(Secs. 1102, 1277, and 1280 of June 16, 1890, February 27, 1893, August 1, 1894, August 6, 1894, March 16, 1896, April 26, and May 18, 1898.)

## FIRST FIVE YEARS CONTINUOUS SERVICE.

Year in each enlistment of five years .....	{	1st year.	2d year.	3d year.	4th year.	5th year.
Year in each enlistment of three years .....		1st year.	2d year.	3d year.	1st year.	2d year.
Year of total continuous service .....	{	1st year.	2d year.	3d year.	4th year.	5th year.
<b>RANK AND SERVICE.</b>						
<b>COMPANY.</b>						
Private—Artillery, Cavalry, and Infantry .....	{					(*)
Private—(Second class) Engineers and Ordnance .....						
Musician—Engineers, Artillery, and Infantry .....		\$13	\$13	\$14	\$15	\$16
Trumpeter—Cavalry .....	{					
Wagoner—Artillery, Cavalry, and Infantry .....		14	14	15	16	17
Artificer—Artillery and Infantry .....						
Corporal—Artillery, Cavalry, and Infantry .....	{	15	15	16	17	18
Blacksmith and Farrier—Cavalry .....						
Saddler—Cavalry .....						
Sergeant—Artillery, Cavalry, and Infantry .....	{	18	18	19	20	21
Veterinary Sergeant—Light Artillery .....						
Quartermaster-Sergeant—Cavalry, Light Artillery, and Infantry .....						
Private—(First class) Engineers, Ordnance, and Signal Corps .....	{	17	17	18	19	20
Corporal—Engineers, Ordnance, and Signal Corps .....		20	20	21	22	23
First Sergeant—Artillery, Cavalry, and Infantry .....		25	25	26	27	28
Sergeant—Engineers, Ordnance, and Signal Corps .....	{	34	34	35	36	37
Sergeants—(First class) Signal Corps .....		45	45	46	47	48
<b>REGIMENT.</b>						
Chief Trumpeter—Cavalry .....	{	22	22	23	24	25
Principal Musician—Artillery and Infantry .....						
Saddler Sergeant—Cavalry .....		60	60	61	62	63
Chief Musician—Artillery, Cavalry, and Infantry .....	{	23	23	24	25	26
Sergeant-Major—Artillery, Cavalry, and Infantry .....						
Quartermaster-Sergeant—Artillery, Cavalry, and Infantry .....		36	36	37	38	39
Sergeant-Major and Quartermaster-Sergeant—Engineers .....	{	45	45			
Hospital Steward—Volunteers .....						
<b>POST.</b>						
Ordnance-Sergeant .....	{	34	34	35	36	37
Commissary-Sergeant .....						
Post Quartermaster-Sergeant .....						
<b>HOSPITAL CORPS.</b>						
Hospital Steward .....	{	45	45	46	47	48
Acting Hospital Steward .....		25	25	26	27	28
Private .....		18	18	19	20	21

\* The pay of a man who has ever served continuously more than five years and who reenters the service more than three months after discharge commences with the amount stated in this column.

SECOND FIVE YEARS CONTINUOUS SERVICE.\*

	\$2 extra.				
	1st year.	2d year.	3d year.	4th year.	5th year.
Year in each enlistment of five years .....	1st year.	2d year.	3d year.	4th year.	5th year.
Year in each enlistment of three years .....	3d year.	1st year.	2d year.	3d year.	1st year.
Year of total continuous service .....	6th year.	7th year.	8th year.	9th year.	10th year.
<b>RANK AND SERVICE.</b>					
<b>COMPANY.</b>					
Private—Artillery, Cavalry, and Infantry .....					
Private—(Second class) Engineers and Ordnance .....	\$18	\$18	\$18	\$18	\$18
Musician—Engineers, Artillery, and Infantry .....					
Trumpeter—Cavalry .....	19	19	19	19	19
Wagoner—Artillery, Cavalry, and Infantry .....					
Artificer—Artillery and Infantry .....	20	20	20	20	20
Corporal—Artillery, Cavalry, and Infantry .....					
Blacksmith and Farrier—Cavalry .....	20	20	20	20	20
Saddler—Cavalry .....					
Sergeant—Artillery, Cavalry, and Infantry .....	23	23	23	23	23
Veterinary Sergeant—Light Artillery .....					
Quartermaster-Sergeant—Cavalry, Light Artillery, and Infantry .....	23	23	23	23	23
Private—(First class) Engineers, Ordnance, and Signal Corps .....	22	22	22	22	22
Corporal—Engineers, Ordnance, and Signal Corps .....	25	25	25	25	25
First Sergeant—Artillery, Cavalry, and Infantry .....	30	30	30	30	30
Sergeant—Engineers, Ordnance, and Signal Corps .....	39	39	39	39	39
Sergeants—(First class) Signal Corps .....	50	50	50	50	50
<b>REGIMENT.</b>					
Chief Trumpeter—Cavalry .....	27	27	27	27	27
Principal Musician—Artillery and Infantry .....					
Saddler Sergeant—Cavalry .....	65	65	65	65	65
Chief Musician—Artillery, Cavalry, and Infantry .....					
Sergeant-Major—Artillery, Cavalry, and Infantry .....	28	28	28	28	28
Quartermaster-Sergeant—Artillery, Cavalry, and Infantry .....					
Sergeant-Major and Quartermaster-Sergeant—Engineers .....	41	41	41	41	41
<b>POST.</b>					
Ordnance-Sergeant .....	39	39	39	39	39
Commissary-Sergeant .....					
Post Quartermaster-Sergeant .....					
<b>HOSPITAL CORPS.</b>					
Hospital Steward .....	50	50	50	50	50
Acting Hospital Steward .....	30	30	30	30	30
Private .....	23	23	23	23	23

\* For continuous service of more than ten years, an additional \$1 per month for each successive period of five years.

*Pay of veterinary surgeons, hospital matrons, and clerks and messengers at military headquarters. [Act August 16, 1894.]*

Veterinary Surgeon * (senior) .....	per month...	\$100
Veterinary Surgeon (junior) .....	do....	75
Hospital Matron .....	do....	10
Clerk, Class 1 .....	per annum...	1,000
Clerk, Class 2 .....	do....	1,100
Clerk, Class 3 .....	do....	1,200
Messenger .....	per month...	60

\* Only one Veterinary Surgeon, at \$75 per month, allowed each of the cavalry regiments, from the First to the Sixth Regiment, inclusive; two, one at \$100 and one at \$75 per month, allowed each of the Seventh, Eighth, Ninth, and Tenth Regiments; the senior in date of appointment entitled to the higher grade.

**CLOTHING.**—Will be settled six months after the date of enlistment, and thereafter on June 30 and December 31 of each year. (*A. R. 1181, 1895.*) Balances found due United States to be charged soldier on muster-rolls of those dates. Balances due soldier to be carried forward on company books, credited to his current clothing account; any balance remaining due him at discharge to be credited on final statements.—*Sec. 1303, R. S.*

A certificate of merit entitles a soldier to \$2 per month additional pay, commencing on the date of rendering "distinguished service" and continuing through all subsequent service as an enlisted man (*Sections 1316 and 1386, Revised Statutes, and Act of February 9, 1891.*) The Court of Claims decided May 29, 1893, that the Act of February 9, 1891, is retroactive and entitles to pay from date of the service, not merely from the date of the act.



*Table of monthly pay and allowances to enlisted men on the retired list United States Army.*

Rank.	Re-enlisted pay.	5 years' service.	10 years' service.	15 years' service.
POST NONCOMMISSIONED STAFF.				
Post Quartermaster-Sergeants.....	\$27.75	\$29.25	\$30.00	\$30.75
Ordnance-Sergeants .....				
Commissary-Sergeants .....				
ORDNANCE.				
Sergeants.....	27.75	29.25	30.00	30.75
Corporals .....	17.25	18.75	19.50	20.25
Privates, first class .....	15.00	16.50	17.25	18.00
Privates, second class .....	12.00	13.50	14.25	15.00
ENGINEERS.				
Sergeant-Major.....	29.25	30.75	31.50	32.25
Quartermaster-Sergeant.....				
Sergeant.....				
Corporal .....	17.25	18.75	19.50	20.25
Musician .....	12.00	13.50	14.25	15.00
Private, first class .....	15.00	16.50	17.25	18.00
Private, second class .....	12.00	13.50	14.25	15.00
MILITARY ACADEMY BAND.				
Musicians, first-class .....	27.75	29.25	30.00	30.75
Musicians, second-class .....	17.25	18.75	19.50	20.25
Musicians, third-class .....	15.00	16.50	17.25	18.00
SIGNAL CORPS.				
Sergeant, first-class.....	36.00	37.50	38.25	39.00
Sergeant.....	27.75	29.25	30.00	30.75
Corporal .....	17.25	18.75	19.50	20.25
Private, first-class .....	15.00	16.50	17.25	18.00
Private, second-class .....	12.00	13.50	14.25	15.00
HOSPITAL CORPS.				
Hospital Stewards.....	36.00	37.50	38.25	39.00
Privates .....	15.75	17.25	18.00	18.75
CAVALRY, ARTILLERY, AND INFANTRY.				
Chief Musician.....	47.25	48.75	49.50	50.25
Sergeant-Major.....	19.50	21.00	21.75	22.50
Quartermaster-Sergeant .....				
Chief Trumpeter, Cavalry .....				
Principal Musicians, Artillery and Infantry .....	18.75	20.25	21.00	21.75
Saddler Sergeants, Cavalry.....	21.00	22.50	23.25	24.00
First Sergeants .....				
Sergeants .....				
Corporals .....	15.75	17.25	18.00	18.75
Trumpeter, Cavalry .....	13.50	15.00	15.75	16.50
Musicians, Artillery and Infantry .....	12.00	13.50	14.25	15.00
Privates .....				
Blacksmith and Farrier, Saddler, Cavalry .....				
Artificers, Artillery and Infantry .....	13.50	15.00	15.75	16.50
Wagoner .....	12.75	14.25	15.00	15.75

*Table of monthly pay and allowances to enlisted men on the retired list, United States Army—Continued.*

Rank.	20 years' service.	25 years' service.	30 years' service.	35 years' service.
POST NONCOMMISSIONED STAFF.				
Post Quartermaster-Sergeants .....	\$31.50	\$32.25	\$33.00	\$33.75
Ordinance-Sergeants .....				
Commissary-Sergeants .....				
ORDNANCE.				
Sergeants.....	31.50	32.25	33.00	33.75
Corporals .....	21.00	21.75	22.50	23.25
Privates, first class .....	18.75	19.50	20.25	21.00
Privates, second class .....	15.75	16.50	17.25	18.00
ENGINEERS.				
Sergeant-Major .....	33.00	33.75	34.50	35.25
Quartermaster-Sergeant .....				
Sergeant.....				
Corporal .....	21.00	21.75	22.50	23.25
Musician .....	15.75	16.50	17.25	18.00
Private, first class .....	18.75	19.50	20.25	21.00
Private, second class .....	15.75	16.50	17.25	18.00
MILITARY ACADEMY BAND.				
Musicians, first class .....	31.50	32.25	33.00	33.75
Musicians, second class .....	21.00	21.75	22.50	23.25
Musicians, third-class .....	18.75	19.50	20.25	21.00
SIGNAL CORPS.				
Sergeant, first class .....	39.75	40.50	41.25	42.00
Sergeant.....	31.50	32.25	33.00	33.75
Corporal .....	21.00	21.75	22.50	23.25
Private, first class .....	18.75	19.50	20.25	21.00
Private, second class .....	15.75	16.50	17.25	18.00
HOSPITAL CORPS.				
Hospital Stewards .....	39.75	40.50	41.25	42.00
Privates .....	19.50	20.25	21.00	21.75
CAVALRY, ARTILLERY, AND INFANTRY.				
Chief Musician .....	51.00	51.75	52.50	53.25
Sergeant Major .....	23.25	24.00	24.75	25.50
Quartermaster-Sergeant .....				
Chief Trumpeter, Cavalry .....				
Principal Musicians, Artillery and Infantry .....	22.50	23.25	24.00	24.75
Saddler Sergeants, Cavalry .....	24.75	25.50	26.25	27.00
First Sergeants.....				
Sergeants .....				
Corporals .....	17.25	18.00	18.75	19.50
Trumpeters, Cavalry .....	15.75	16.50	17.25	18.00
Musicians, Artillery and Infantry .....				
Privates .....				
Blacksmith and Farrier, Saddler, Cavalry .....	17.25	18.00	18.75	19.50
Artificers, Artillery and Infantry .....	16.50	17.25	18.00	18.75
Wagoner .....				

General Service Clerks and Messengers rank, on retirement, as follows: Third-class clerks as First Sergeants, second-class clerks as Sergeants, first-class clerks as Corporals, messengers as privates.—*G. O. 54, 1886.*

NOTE 1.—Deduct Soldiers' Home dues at regular bimonthly periods.

NOTE 2.—Additional pay for length of service does not accrue after retirement.

NOTE 3.—The sum of \$9.50 per month is granted in lieu of the allowance for subsistence and clothing.—*Act March 16, 1896.*

*Officers' pay tables.*

Days.	Second Lieutenant, not mounted.					First Lieutenant, not mounted; Second Lieutenant, mounted; Chaplain.				
		5 years' service.	10 years' service.	15 years' service.	20 years' service.		5 years' service.	10 years' service.	15 years' service.	20 years' service.
	\$116.67	\$123.33	\$140.00	\$151.67	\$163.33	\$125.00	\$137.50	\$150.00	\$162.50	\$175.00
1	\$3.89	\$4.28	\$4.67	\$5.06	\$5.44	\$4.17	\$4.58	\$5.00	\$5.42	\$5.83
2	7.78	8.56	9.33	10.11	10.89	8.33	9.17	10.00	10.83	11.67
3	11.67	12.83	14.00	15.17	16.33	12.50	13.75	15.00	16.25	17.50
4	15.56	17.11	18.67	20.22	21.78	16.67	18.33	20.00	21.67	23.33
5	19.44	21.39	23.33	25.28	27.22	20.83	22.92	25.00	27.08	29.17
6	23.33	25.67	28.00	30.33	32.67	25.00	27.50	30.00	32.50	35.00
7	27.22	29.94	32.67	35.39	38.11	29.17	32.08	35.00	37.92	40.83
8	31.11	34.25	37.33	40.44	43.56	33.33	36.67	40.00	43.33	46.67
9	35.00	38.50	42.00	45.50	49.00	37.50	41.25	45.00	48.75	52.50
10	38.89	42.78	46.67	50.56	54.44	41.67	45.83	50.00	54.17	58.33
11	42.78	47.06	51.33	55.61	59.89	45.83	50.42	55.00	59.58	64.17
12	46.67	51.33	56.00	60.67	65.33	50.00	55.00	60.00	65.00	70.00
13	50.56	55.61	60.67	65.72	70.78	54.17	59.58	65.00	70.42	75.83
14	54.44	59.89	65.33	70.78	76.22	58.33	64.17	70.00	75.83	81.67
15	58.33	64.17	70.00	75.83	81.67	62.50	68.75	75.00	81.25	87.50
16	62.22	68.44	74.67	80.89	87.11	66.67	73.33	80.00	86.67	93.33
17	66.11	72.72	79.33	85.94	92.56	70.83	77.92	85.00	92.08	99.17
18	70.00	77.00	84.00	91.00	98.00	75.00	82.50	90.00	97.50	105.00
19	73.89	81.28	88.67	96.06	103.44	79.17	87.08	95.00	102.92	110.83
20	77.78	85.56	93.33	101.11	108.89	83.33	91.67	100.00	108.33	116.67
21	81.67	89.83	98.00	106.17	114.33	87.50	96.25	105.00	113.75	122.50
22	85.56	94.11	102.67	111.22	119.78	91.67	100.83	110.00	119.17	128.33
23	89.44	98.39	107.33	116.28	125.22	95.83	105.42	115.00	124.58	134.17
24	93.33	102.67	112.00	121.33	130.67	100.00	110.00	120.00	130.00	140.00
25	97.22	106.94	116.67	126.39	136.11	104.17	114.58	125.00	135.42	145.83
26	101.11	111.22	121.33	131.44	141.56	108.33	119.17	130.00	140.83	151.67
27	105.00	115.50	126.00	136.50	147.00	112.50	123.75	135.00	146.25	157.50
28	108.89	119.78	130.67	141.56	152.44	116.67	128.33	140.00	151.67	163.33
29	112.78	124.06	135.33	146.61	157.89	120.83	132.92	145.00	157.08	169.17
30	116.67	128.33	140.00	151.67	163.33	125.00	137.50	150.00	162.50	175.00

*Officers' pay tables—Continued.*

Days.	First lieutenant, mounted.					Captain, not mounted; Regimental Adjutant and Quartermaster.				
		5 years' service.	10 years' service.	15 years' service.	20 years' service.		5 years' service.	10 years' service.	15 years' service.	20 years' service.
	\$133.33	\$146.67	\$160.00	\$173.33	\$186.67	\$150.00	\$165.00	\$180.00	\$195.00	\$210.00
1	\$4.44	\$4.89	\$5.33	\$5.78	\$6.22	\$5.00	\$5.50	\$6.00	\$6.50	\$7.00
2	8.89	9.78	10.67	11.56	12.44	10.00	11.00	12.00	13.00	14.00
3	13.33	14.67	16.00	17.33	18.67	15.00	16.50	18.00	19.50	21.00
4	17.78	19.56	21.33	23.11	24.89	20.00	22.00	24.00	26.00	28.00
5	22.22	24.44	26.67	28.89	31.11	25.00	27.50	30.00	32.50	35.00
6	26.67	29.33	32.00	34.67	37.33	30.00	33.00	36.00	39.00	42.00
7	31.11	34.22	37.33	40.44	43.56	35.00	38.50	42.00	45.50	49.00
8	35.56	39.11	42.67	46.22	49.78	40.00	44.00	48.00	52.00	56.00
9	40.00	44.00	48.00	52.00	56.00	45.00	49.50	54.00	58.50	63.00
10	44.44	48.89	53.33	57.78	62.22	50.00	55.00	60.00	65.00	70.00
11	48.89	53.78	58.67	63.56	68.44	55.00	60.50	66.00	71.50	77.00
12	53.33	58.67	64.00	69.33	74.67	60.00	66.00	72.00	78.00	84.00
13	57.78	63.56	69.33	75.11	80.89	65.00	71.50	78.00	84.50	91.00
14	62.22	68.44	74.67	80.89	87.11	70.00	77.00	84.00	91.00	98.00
15	66.67	73.33	80.00	86.67	93.33	75.00	82.50	90.00	97.50	105.00
16	71.11	78.22	85.33	92.44	99.56	80.00	88.00	96.00	104.00	112.00
17	75.56	83.11	90.67	98.22	105.78	85.00	93.50	102.00	110.50	119.00
18	80.00	88.00	96.00	104.00	112.00	90.00	99.00	108.00	117.00	126.00
19	84.44	92.89	101.33	109.78	118.22	95.00	104.50	114.00	123.50	133.00
20	88.89	97.78	106.67	115.56	124.44	100.00	110.00	120.00	130.00	140.00
21	93.33	102.67	112.00	121.33	130.67	105.00	115.50	126.00	136.50	147.00
22	97.78	107.56	117.33	127.11	136.89	110.00	121.00	132.00	143.00	154.00
23	102.22	112.44	122.67	132.89	143.11	115.00	126.50	138.00	149.50	161.00
24	106.67	117.33	128.00	138.67	149.33	120.00	132.00	144.00	156.00	168.00
25	111.11	122.22	133.33	144.44	155.56	125.00	137.50	150.00	162.50	175.00
26	115.56	127.11	138.67	150.22	161.78	130.00	143.00	156.00	169.00	182.00
27	120.00	132.00	144.00	156.00	168.00	135.00	148.50	162.00	175.50	189.00
28	124.44	136.89	149.33	161.78	174.22	140.00	154.00	168.00	182.00	196.00
29	128.89	141.78	154.67	167.56	180.44	145.00	159.50	174.00	188.50	203.00
30	133.33	146.67	160.00	173.33	186.67	150.00	165.00	180.00	195.00	210.00

## ARMY PAYMASTER'S MANUAL.

*Officers' pay tables—Continued.*

Days.	Captain, mounted.					Major.				
		5 years' service.	10 years' service.	15 years' service.	20 years' service.		5 years' service.	10 years' service.	15 years' service.	20 years' service.
	\$166.67	\$183.33	\$200.00	\$216.67	\$233.33	\$208.33	\$229.17	\$250.00	\$270.83	\$291.67
1	\$5.56	\$6.11	\$6.67	\$7.22	\$7.78	\$6.94	\$7.64	\$8.33	\$9.03	\$9.72
2	11.11	12.22	13.33	14.44	15.56	13.89	15.28	16.67	18.06	19.44
3	16.67	18.33	20.00	21.67	23.33	20.83	22.92	25.00	27.08	29.17
4	22.22	24.44	26.67	28.89	31.11	27.78	30.56	33.33	36.11	38.89
5	27.78	30.56	33.33	36.11	38.89	34.72	38.19	41.67	45.14	48.61
6	33.33	36.67	40.00	43.33	46.67	41.67	45.83	50.00	54.17	58.33
7	38.89	42.78	46.67	50.56	54.44	48.61	53.47	58.33	63.19	68.06
8	44.44	48.89	53.33	57.78	62.22	55.56	61.11	66.67	72.22	77.78
9	50.00	55.00	60.00	65.00	70.00	62.50	68.75	75.00	81.25	87.50
10	55.56	61.11	66.67	72.22	77.78	69.44	76.39	83.33	90.28	97.22
11	61.11	67.22	73.33	79.44	85.56	76.39	84.03	91.67	99.31	106.94
12	66.67	73.33	80.00	86.67	93.33	83.33	91.67	100.00	108.83	116.67
13	72.22	79.44	86.67	93.89	101.11	90.28	99.31	108.33	117.36	126.39
14	77.78	85.56	93.33	101.11	108.89	97.22	106.94	116.67	126.39	136.11
15	83.33	91.67	100.00	108.83	116.67	104.17	114.58	125.00	135.42	145.83
16	88.89	97.78	106.67	115.56	124.44	111.11	122.22	133.33	144.44	155.56
17	94.44	103.89	113.33	122.78	132.22	118.06	129.86	141.67	153.47	165.28
18	100.00	110.00	120.00	130.00	140.00	125.00	137.50	150.00	162.50	175.00
19	105.56	116.11	126.67	137.22	147.78	131.94	145.14	158.33	171.53	184.73
20	111.11	122.22	133.33	144.44	155.56	138.89	152.78	166.67	180.56	194.44
21	116.67	128.33	140.00	151.67	163.33	145.83	160.42	175.00	189.58	204.17
22	122.22	134.44	146.67	158.89	171.11	152.78	168.06	183.33	198.61	213.89
23	127.78	140.56	153.33	166.11	178.89	159.72	175.69	191.67	207.64	223.61
24	133.33	146.67	160.00	173.33	186.67	166.67	183.33	200.00	216.67	233.33
25	138.89	152.78	166.67	180.56	194.44	173.61	190.97	208.33	225.69	243.06
26	144.44	158.89	173.33	187.78	202.22	180.56	198.61	216.67	234.72	252.78
27	150.00	165.00	180.00	195.00	210.00	187.50	206.25	225.00	243.75	262.50
28	155.56	171.11	186.67	202.22	217.78	194.44	213.89	233.33	252.78	272.22
29	161.11	177.22	193.33	209.44	225.56	201.89	221.58	241.67	261.81	281.94
30	166.67	183.33	200.00	216.67	233.33	208.33	229.17	250.00	270.83	291.67

*Officers' pay tables—Continued.*

Days.	Lientenant-colonel.					Colonel.			
		5 years' service.	10 years' service.	15 years' service.	20 years' service.		5 years' service.	10 years' service.	15 and 20 years' service.
	\$250. 00	\$275. 00	\$300. 00	\$325. 00	\$333. 33	\$291. 67	\$320. 83	\$350. 00	\$375. 00
1	\$8. 33	\$9. 17	\$10. 00	\$10. 83	\$11. 11	\$9. 72	\$10. 69	\$11. 67	\$12. 50
2	16. 67	18. 33	20. 00	21. 67	22. 22	19. 44	21. 39	23. 33	25. 00
3	25. 00	27. 50	30. 00	32. 50	33. 33	29. 17	32. 08	35. 00	37. 50
4	33. 33	36. 67	40. 00	43. 33	44. 44	38. 89	42. 78	46. 67	50. 00
5	41. 67	45. 83	50. 00	54. 17	55. 56	48. 61	53. 47	58. 33	62. 50
6	50. 00	55. 00	60. 00	65. 00	66. 67	58. 33	64. 17	70. 00	75. 00
7	58. 33	64. 17	70. 00	75. 83	77. 78	68. 06	74. 86	81. 67	87. 50
8	66. 67	73. 33	80. 00	86. 67	88. 89	77. 78	85. 56	93. 33	100. 00
9	75. 00	82. 50	90. 00	97. 50	100. 00	87. 50	96. 25	105. 00	112. 50
10	83. 33	91. 67	100. 00	108. 33	111. 11	97. 22	106. 94	116. 67	125. 00
11	91. 67	100. 83	110. 00	119. 17	122. 22	106. 94	117. 64	128. 33	137. 50
12	100. 00	110. 00	120. 00	130. 00	133. 33	116. 67	128. 33	140. 00	150. 00
13	108. 33	119. 17	130. 00	140. 88	144. 44	126. 39	139. 03	151. 67	162. 50
14	116. 67	128. 33	140. 00	151. 67	155. 56	136. 11	149. 72	163. 33	175. 00
15	125. 00	137. 50	150. 00	162. 50	166. 67	145. 83	160. 42	175. 00	187. 50
16	133. 33	146. 67	160. 00	173. 33	177. 78	155. 56	171. 11	186. 67	200. 00
17	141. 67	155. 83	170. 00	184. 17	188. 89	165. 28	181. 81	198. 33	212. 50
18	150. 00	165. 00	180. 00	195. 00	200. 00	175. 00	192. 50	210. 00	225. 00
19	158. 33	174. 17	190. 00	205. 83	211. 11	184. 72	203. 19	221. 67	237. 50
20	166. 67	183. 33	200. 00	216. 67	222. 22	194. 44	213. 89	233. 33	250. 00
21	175. 00	192. 50	210. 00	227. 50	233. 33	204. 17	224. 58	245. 00	262. 50
22	183. 33	201. 67	220. 00	238. 33	244. 44	213. 89	235. 28	256. 67	275. 00
23	191. 67	210. 83	230. 00	249. 17	255. 56	223. 61	245. 97	268. 33	287. 50
24	200. 00	220. 00	240. 00	260. 00	266. 67	233. 33	256. 67	280. 00	300. 00
25	208. 33	229. 17	250. 00	270. 83	277. 78	243. 06	267. 36	291. 67	312. 50
26	216. 67	238. 33	260. 00	281. 67	288. 89	252. 78	278. 06	303. 33	325. 00
27	225. 00	247. 50	270. 00	292. 50	300. 00	262. 50	288. 75	315. 00	337. 50
28	233. 33	256. 67	280. 00	303. 33	311. 11	272. 22	299. 44	326. 67	350. 00
29	241. 67	265. 83	290. 00	314. 17	322. 22	281. 94	310. 14	338. 33	362. 50
30	250. 00	275. 00	300. 00	325. 00	333. 33	291. 67	320. 83	350. 00	375. 00

## ARMY PAYMASTER'S MANUAL.

*Officers' pay tables—Continued.*

Days.	Brigadier-General.	Major-General.	Lieutenant-General.
	\$458.33	\$625.00	\$916.67
1	\$15.28	\$20.83	\$30.56
2	30.56	41.67	61.11
3	45.83	62.50	91.67
4	61.11	83.33	122.22
5	76.39	104.17	152.78
6	91.67	125.00	183.33
7	106.94	145.83	213.89
8	122.22	166.67	244.44
9	137.50	187.50	275.00
10	152.78	208.33	305.56
11	168.06	229.17	336.11
12	183.33	250.00	366.67
13	198.61	270.83	397.22
14	213.89	291.67	427.78
15	229.17	312.50	458.33
16	244.44	333.33	488.89
17	259.72	354.17	519.44
18	275.00	375.00	550.00
19	290.28	395.83	580.56
20	305.56	416.67	611.11
21	320.83	437.50	641.67
22	336.11	458.33	672.22
23	351.39	479.17	702.78
24	366.67	500.00	733.33
25	381.94	520.83	763.89
26	397.22	541.67	794.44
27	412.50	562.50	825.00
28	427.78	583.33	855.56
29	443.06	604.17	886.11
30	458.33	625.00	916.67

Four per cent interest table.

Days.	\$5.	\$10.	\$15.	\$20.	\$25.	\$30.	\$35.	\$40.	\$45.	\$50.
1	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.01
2	.00	.00	.00	.00	.00	.01	.01	.01	.01	.01
3	.00	.00	.00	.01	.01	.01	.01	.01	.01	.02
4	.00	.00	.01	.01	.01	.01	.02	.02	.02	.02
5	.00	.01	.01	.01	.01	.02	.02	.02	.02	.03
6	.00	.01	.01	.01	.02	.02	.02	.03	.03	.03
7	.00	.01	.01	.01	.02	.02	.03	.03	.03	.04
8	.00	.01	.01	.02	.02	.03	.03	.03	.04	.04
9	.00	.01	.01	.02	.02	.03	.03	.04	.04	.05
10	.01	.01	.02	.02	.03	.03	.04	.04	.05	.06
11	.01	.01	.02	.02	.03	.04	.04	.05	.05	.06
12	.01	.01	.02	.03	.03	.04	.05	.05	.06	.07
13	.01	.01	.02	.03	.04	.04	.05	.06	.06	.07
14	.01	.02	.02	.03	.04	.05	.05	.06	.07	.08
15	.01	.02	.02	.03	.04	.05	.06	.07	.07	.08
16	.01	.02	.03	.03	.04	.05	.06	.07	.08	.09
17	.01	.02	.03	.04	.05	.06	.07	.07	.08	.09
18	.01	.02	.03	.04	.05	.06	.07	.08	.09	.10
19	.01	.02	.03	.04	.05	.06	.07	.08	.09	.11
20	.01	.02	.03	.04	.05	.07	.08	.09	.10	.11
21	.01	.02	.03	.05	.06	.07	.08	.09	.10	.12
22	.01	.02	.04	.05	.06	.07	.09	.10	.11	.12
23	.01	.03	.04	.05	.06	.08	.09	.10	.11	.13
24	.01	.03	.04	.05	.07	.08	.09	.11	.12	.13
25	.01	.03	.04	.06	.07	.08	.10	.11	.12	.14
26	.01	.03	.04	.06	.07	.09	.10	.11	.13	.14
27	.01	.03	.04	.06	.07	.09	.10	.12	.13	.15
28	.02	.03	.05	.06	.08	.09	.11	.12	.14	.16
29	.02	.03	.05	.06	.08	.10	.11	.13	.14	.16
30	.02	.03	.05	.07	.08	.10	.12	.13	.15	.17
MONTHS.	2	.03	.07	.10	.13	.17	.20	.23	.27	.33
	3	.05	.10	.15	.20	.25	.30	.35	.40	.50
	4	.07	.13	.20	.27	.33	.40	.46	.53	.67
	5	.08	.17	.25	.33	.42	.50	.58	.67	.83
	6	.10	.20	.30	.40	.50	.60	.70	.80	1.00
	7	.12	.23	.35	.47	.58	.70	.82	.93	1.05
	8	.13	.27	.40	.53	.67	.80	.93	1.07	1.20
	9	.15	.30	.45	.60	.75	.90	1.05	1.20	1.35
	10	.17	.33	.50	.67	.83	1.00	1.17	1.33	1.50
	11	.18	.37	.55	.73	.92	1.10	1.28	1.47	1.65
	12	.20	.40	.60	.80	1.00	1.20	1.40	1.60	2.00



## ARMY PAYMASTER'S MANUAL.

Table of daily rates of pay.

Days.	PER MONTH.								
	12½ cents.	\$1.	\$2.	\$3.	\$4.	\$5.	\$6.	\$7.	\$8.
1	0	\$0.03	\$0.07	\$0.10	\$0.13	\$0.17	\$0.20	\$0.23	\$0.27
2	1	.07	.13	.20	.27	.33	.40	.47	.53
3	2	.10	.20	.30	.40	.50	.60	.70	.80
4	2	.13	.27	.40	.53	.67	.80	.93	1.07
5	2	.17	.33	.50	.67	.83	1.00	1.17	1.33
6	3	.20	.40	.60	.80	1.00	1.20	1.40	1.60
7	3	.23	.47	.70	.93	1.17	1.40	1.63	1.87
8	3	.27	.53	.80	1.07	1.23	1.60	1.87	2.13
9	4	.30	.60	.90	1.20	1.50	1.80	2.10	2.40
10	4	.33	.67	1.00	1.33	1.67	2.00	2.33	2.67
11	5	.37	.73	1.10	1.47	1.83	2.20	2.57	2.93
12	5	.40	.80	1.20	1.60	2.00	2.40	2.80	3.20
13	5	.43	.87	1.30	1.73	2.17	2.60	3.03	3.47
14	6	.47	.93	1.40	1.87	2.33	2.80	3.27	3.73
15	6	.50	1.00	1.50	2.00	2.50	3.00	3.50	4.00
16	7	.53	1.07	1.60	2.13	2.67	3.20	3.73	4.27
17	7	.57	1.13	1.70	2.27	2.83	3.40	3.97	4.53
18	8	.60	1.20	1.80	2.40	3.00	3.60	4.20	4.80
19	8	.63	1.27	1.90	2.53	3.17	3.80	4.43	5.07
20	8	.67	1.33	2.00	2.67	3.33	4.00	4.67	5.33
21	9	.70	1.40	2.10	2.80	3.50	4.20	4.90	5.60
22	9	.73	1.47	2.20	2.93	3.67	4.40	5.13	5.87
23	10	.77	1.53	2.30	3.07	3.83	4.60	5.37	6.13
24	10	.80	1.60	2.40	3.20	4.00	4.80	5.60	6.40
25	10	.83	1.67	2.50	3.33	4.17	5.00	5.83	6.67
26	11	.87	1.73	2.60	3.47	4.33	5.20	6.07	6.93
27	11	.90	1.80	2.70	3.60	4.50	5.40	6.30	7.20
28	12	.93	1.87	2.80	3.73	4.67	5.60	6.53	7.47
29	12	.97	1.93	2.90	3.87	4.83	5.80	6.77	7.73
30	12½	1.00	2.00	3.00	4.00	5.00	6.00	7.00	8.00

# ARMY PAYMASTER'S MANUAL.

51

Table of daily rates of pay—Continued.

Days.	PER MONTH.								
	\$8.33.	\$9.	\$10.	\$11.	\$12.	\$13.	\$14.	\$15.	\$16.
1	\$0.28	\$0.30	\$0.33	\$0.37	\$0.40	\$0.43	\$0.47	\$0.50	\$0.53
2	.56	.60	.67	.73	.80	.87	.93	1.00	1.07
3	.83	.90	1.00	1.10	1.20	1.30	1.40	1.50	1.60
4	1.11	1.20	1.33	1.47	1.60	1.73	1.87	2.00	2.13
5	1.39	1.50	1.67	1.83	2.00	2.17	2.33	2.50	2.67
6	1.67	1.80	2.00	2.20	2.40	2.60	2.80	3.00	3.20
7	1.94	2.10	2.33	2.57	2.80	3.03	3.27	3.50	3.73
8	2.22	2.40	2.67	2.93	3.20	3.47	3.73	4.00	4.27
9	2.50	2.70	3.00	3.30	3.60	3.90	4.20	4.50	4.80
10	2.78	3.00	3.33	3.67	4.00	4.33	4.67	5.00	5.33
11	3.06	3.30	3.67	4.03	4.40	4.77	5.13	5.50	5.87
12	3.33	3.60	4.00	4.40	4.80	5.20	5.60	6.00	6.40
13	3.61	3.90	4.33	4.77	5.20	5.63	6.07	6.50	6.93
14	3.89	4.20	4.67	5.13	5.60	6.07	6.53	7.00	7.47
15	4.17	4.50	5.00	5.50	6.00	6.50	7.00	7.50	8.00
16	4.44	4.80	5.33	5.87	6.40	6.93	7.47	8.00	8.53
17	4.72	5.10	5.67	6.23	6.80	7.37	7.93	8.50	9.07
18	5.00	5.40	6.00	6.60	7.20	7.80	8.40	9.00	9.60
19	5.28	5.70	6.33	6.97	7.60	8.23	8.87	9.50	10.13
20	5.56	6.00	6.67	7.33	8.00	8.67	9.33	10.00	10.67
21	5.83	6.30	7.00	7.70	8.40	9.10	9.80	10.50	11.20
22	6.11	6.60	7.33	8.07	8.80	9.53	10.27	11.00	11.73
23	6.39	6.90	7.67	8.43	9.20	9.97	10.73	11.50	12.27
24	6.67	7.20	8.00	8.80	9.60	10.40	11.20	12.00	12.80
25	6.94	7.50	8.33	9.17	10.00	10.83	11.67	12.50	13.33
26	7.22	7.80	8.67	9.53	10.40	11.27	12.13	13.00	13.87
27	7.50	8.10	9.00	9.90	10.80	11.70	12.60	13.50	14.40
28	7.78	8.40	9.33	10.27	11.20	12.13	13.07	14.00	14.93
29	8.06	8.70	9.67	10.63	11.60	12.57	13.53	14.50	15.47
30	8.33	9.00	10.00	11.00	12.00	13.00	14.00	15.00	16.00

## ARMY PAYMASTER'S MANUAL.

Table of daily rates of pay—Continued.

Days.	PER MONTH.								
	\$17.	\$18.	\$19.	\$20.	\$21.	\$22.	\$23.	\$24.	\$25.
1	\$0.57	\$0.60	\$0.63	\$0.67	\$0.70	\$0.73	\$0.77	\$0.80	\$0.83
2	1.13	1.20	1.27	1.33	1.40	1.47	1.53	1.60	1.67
3	1.70	1.80	1.90	2.00	2.10	2.20	2.30	2.40	2.50
4	2.27	2.40	2.53	2.67	2.80	2.93	3.07	3.20	3.33
5	2.83	3.00	3.17	3.33	3.50	3.67	3.83	4.00	4.17
6	3.40	3.60	3.80	4.00	4.20	4.40	4.60	4.80	5.00
7	3.97	4.20	4.43	4.67	4.90	5.13	5.37	5.60	5.83
8	4.53	4.80	5.07	5.33	5.60	5.87	6.13	6.40	6.67
9	5.10	5.40	5.70	6.00	6.30	6.60	6.90	7.20	7.50
10	5.67	6.00	6.33	6.67	7.00	7.33	7.67	8.00	8.33
11	6.23	6.60	6.97	7.33	7.70	8.07	8.43	8.80	9.17
12	6.80	7.20	7.60	8.00	8.40	8.80	9.20	9.60	10.00
13	7.37	7.80	8.23	8.67	9.10	9.53	9.97	10.40	10.83
14	7.93	8.40	8.87	9.33	9.80	10.27	10.73	11.20	11.67
15	8.50	9.00	9.50	10.00	10.50	11.00	11.50	12.00	12.50
16	9.07	9.60	10.13	10.67	11.20	11.73	12.27	12.80	13.33
17	9.63	10.20	10.77	11.33	11.90	12.47	13.03	13.60	14.17
18	10.20	10.80	11.40	12.00	12.60	13.20	13.80	14.40	15.00
19	10.77	11.40	12.03	12.67	13.30	13.93	14.57	15.20	15.83
20	11.33	12.00	12.67	13.33	14.00	14.67	15.33	16.00	16.67
21	11.90	12.60	13.30	14.00	14.70	15.40	16.10	16.80	17.50
22	12.47	13.20	13.93	14.67	15.40	16.13	16.87	17.60	18.33
23	13.03	13.80	14.57	15.33	16.10	16.87	17.63	18.40	19.17
24	13.60	14.40	15.20	16.00	16.80	17.60	18.40	19.20	20.00
25	14.17	15.00	15.83	16.67	17.50	18.33	19.17	20.00	20.83
26	14.73	15.60	16.47	17.33	18.20	19.07	19.93	20.80	21.67
27	15.30	16.20	17.10	18.00	18.90	19.80	20.70	21.60	22.50
28	15.87	16.80	17.73	18.67	19.60	20.53	21.47	22.40	23.33
29	16.43	17.40	18.37	19.33	20.30	21.27	22.23	23.20	24.17
30	17.00	18.00	19.00	20.00	21.00	22.00	23.00	24.00	25.00

# ARMY PAYMASTER'S MANUAL.

53

Table of daily rates of pay—Continued.

Days.	PER MONTH.								
	\$26.	\$27.	\$28.	\$29.	\$30.	\$32.	\$33.	\$34.	\$35.
1	\$0.87	\$0.90	\$0.93	\$0.97	\$1.00	\$1.07	\$1.10	\$1.13	\$1.17
2	1.73	1.80	1.87	1.93	2.00	2.13	2.20	2.27	2.33
3	2.60	2.70	2.80	2.90	3.00	3.20	3.30	3.40	3.50
4	3.47	3.60	3.73	3.87	4.00	4.27	4.40	4.53	4.67
5	4.33	4.50	4.67	4.83	5.00	5.33	5.50	5.67	5.83
6	5.20	5.40	5.60	5.80	6.00	6.40	6.60	6.80	7.00
7	6.07	6.30	6.53	6.77	7.00	7.47	7.70	7.93	8.17
8	6.93	7.20	7.47	7.73	8.00	8.53	8.80	9.07	9.33
9	7.80	8.10	8.40	8.70	9.00	9.60	9.90	10.20	10.50
10	8.67	9.00	9.33	9.67	10.00	10.67	11.00	11.33	11.67
11	9.53	9.90	10.27	10.63	11.00	11.73	12.10	12.47	12.83
12	10.40	10.80	11.20	11.60	12.00	12.80	13.20	13.60	14.00
13	11.27	11.70	12.13	12.57	13.00	13.87	14.30	14.73	15.17
14	12.13	12.60	13.07	13.53	14.00	14.93	15.40	15.87	16.33
15	13.00	13.50	14.00	14.50	15.00	16.00	16.50	17.00	17.50
16	13.87	14.40	14.93	15.47	16.00	17.07	17.60	18.13	18.67
17	14.73	15.30	15.87	16.43	17.00	18.13	18.70	19.27	19.83
18	15.60	16.20	16.80	17.40	18.00	19.20	19.80	20.40	21.08
19	16.47	17.10	17.73	18.37	19.00	20.27	20.90	21.53	22.17
20	17.33	18.00	18.67	19.33	20.00	21.33	22.00	22.67	23.33
21	18.20	18.90	19.60	20.30	21.00	22.40	23.10	23.80	24.50
22	19.07	19.80	20.53	21.27	22.00	23.47	24.20	24.93	25.67
23	19.93	20.70	21.47	22.23	23.00	24.53	25.30	26.07	26.83
24	20.80	21.60	22.40	23.20	24.00	25.60	26.40	27.20	28.00
25	21.67	22.50	23.33	24.17	25.00	26.67	27.50	28.33	29.17
26	22.53	23.40	24.27	25.13	26.00	27.73	28.60	29.47	30.33
27	23.40	24.30	25.20	26.10	27.00	28.80	29.70	30.60	31.50
28	24.27	25.20	26.13	27.07	28.00	29.87	30.80	31.78	32.67
29	25.13	26.10	27.07	28.03	29.00	30.93	31.90	32.87	33.83
30	26.00	27.00	28.00	29.00	30.00	32.00	33.00	34.00	35.00

## ARMY PAYMASTER'S MANUAL.

Table of daily rates of pay—Continued.

Days.	PER MONTH.								
	\$36.	\$37.	\$38.	\$39.	\$40.	\$41.	\$42.	\$43.	\$45.
1	\$1.20	\$1.23	\$1.27	\$1.30	\$1.33	\$1.37	\$1.40	\$1.43	\$1.50
2	2.40	2.47	2.53	2.60	2.67	2.73	2.80	2.87	3.00
3	3.60	3.70	3.80	3.90	4.00	4.10	4.20	4.30	4.50
4	4.80	4.93	5.07	5.20	5.33	5.47	5.60	5.73	6.00
5	6.00	6.17	6.33	6.50	6.67	6.83	7.00	7.17	7.50
6	7.20	7.40	7.60	7.80	8.00	8.20	8.40	8.60	9.00
7	8.40	8.63	8.87	9.10	9.33	9.57	9.80	10.03	10.50
8	9.60	9.87	10.13	10.40	10.67	10.93	11.20	11.47	12.00
9	10.80	11.10	11.40	11.70	12.00	12.30	12.60	12.90	13.50
10	12.00	12.33	12.67	13.00	13.33	13.67	14.00	14.33	15.00
11	13.20	13.57	13.93	14.30	14.67	15.03	15.40	15.77	16.50
12	14.40	14.80	15.20	15.60	16.00	16.40	16.80	17.20	18.00
13	15.60	16.03	16.47	16.90	17.33	17.77	18.20	18.63	19.50
14	16.80	17.27	17.73	18.20	18.67	19.13	19.60	20.07	21.00
15	18.00	18.50	19.00	19.50	20.00	20.50	21.00	21.50	22.50
16	19.20	19.73	20.27	20.80	21.33	21.87	22.40	22.93	24.00
17	20.40	20.97	21.53	22.10	22.67	23.23	23.80	24.37	25.50
18	21.60	22.20	22.80	23.40	24.00	24.60	25.20	25.80	27.00
19	22.80	23.43	24.07	24.70	25.33	25.97	26.60	27.23	28.50
20	24.00	24.67	25.33	26.00	26.67	27.33	28.00	28.67	30.00
21	25.20	25.90	26.60	27.30	28.00	28.70	29.40	30.10	31.50
22	26.40	27.13	27.87	28.60	29.33	30.07	30.80	31.53	33.00
23	27.60	28.37	29.13	29.90	30.67	31.43	32.20	32.97	34.50
24	28.80	29.60	30.40	31.20	32.00	32.80	33.60	34.40	36.00
25	30.00	30.83	31.67	32.50	33.33	34.17	35.00	35.83	37.50
26	31.20	32.07	32.93	33.80	34.67	35.53	36.40	37.27	39.00
27	32.40	33.30	34.20	35.10	36.00	36.90	37.80	38.70	40.50
28	33.60	34.53	35.47	36.40	37.33	38.27	39.20	40.13	42.00
29	34.80	35.77	36.73	37.70	38.67	39.63	40.60	41.57	43.50
30	36.00	37.00	38.00	39.00	40.00	41.00	42.00	43.00	45.00

Table of daily rates of pay—Continued.

Days.	PER MONTH.								
	\$50.	\$60.	\$62.	\$63.	\$64.	\$65.	\$70.	\$75.	\$100.
1	\$1.67	\$2.00	\$2.07	\$2.10	\$2.13	\$2.17	\$2.33	\$2.50	\$3.33
2	3.33	4.00	4.13	4.20	4.27	4.33	4.67	5.00	6.67
3	5.00	6.00	6.20	6.30	6.40	6.50	7.00	7.50	10.00
4	6.67	8.00	8.27	8.40	8.53	8.67	9.33	10.00	13.33
5	8.33	10.00	10.33	10.50	10.67	10.83	11.67	12.50	16.67
6	10.00	12.00	12.40	12.60	12.80	13.00	14.00	15.00	20.00
7	11.67	14.00	14.47	14.70	14.93	15.17	16.33	17.50	23.33
8	13.33	16.00	16.53	16.80	17.07	17.33	18.67	20.00	26.67
9	15.00	18.00	18.60	18.90	19.20	19.50	21.00	22.50	30.00
10	16.67	20.00	20.67	21.00	21.33	21.67	23.33	25.00	33.33
11	18.33	22.00	22.73	23.10	23.47	23.83	25.67	27.50	36.67
12	20.00	24.00	24.80	25.20	25.60	26.00	28.00	30.00	40.00
13	21.67	26.00	26.87	27.30	27.73	28.17	30.33	32.50	43.33
14	23.33	28.00	28.93	29.40	29.87	30.33	32.67	35.00	46.67
15	25.00	30.00	31.00	31.50	32.00	32.50	35.00	37.50	50.00
16	26.67	32.00	33.07	33.60	34.13	34.67	37.33	40.00	53.33
17	28.33	34.00	35.13	35.70	36.27	36.83	39.67	42.50	56.67
18	30.00	36.00	37.20	37.80	38.40	39.00	42.00	45.00	60.00
19	31.67	38.00	39.27	39.90	40.53	41.17	44.33	47.50	63.33
20	33.33	40.00	41.33	42.00	42.67	43.33	46.67	50.00	66.67
21	35.00	42.00	43.40	44.10	44.80	45.50	49.00	52.50	70.00
22	36.67	44.00	45.47	46.20	46.93	47.67	51.33	55.00	73.33
23	38.33	46.00	47.53	48.30	49.07	49.83	53.67	57.50	76.67
24	40.00	48.00	49.60	50.40	51.20	52.00	56.00	60.00	80.00
25	41.67	50.00	51.67	52.50	53.33	54.17	58.33	62.50	83.33
26	43.33	52.00	53.73	54.60	55.47	56.33	60.67	65.00	86.67
27	45.00	54.00	55.80	56.70	57.60	58.50	63.00	67.50	90.00
28	46.67	56.00	57.87	58.80	59.73	60.67	65.33	70.00	93.33
29	48.33	58.00	59.93	60.90	61.87	62.83	67.67	72.50	96.67
30	50.00	60.00	62.00	63.00	64.00	65.00	70.00	75.00	100.00



# INDEX.

[NOTE.—Compound titles or subjects are entered under the first word of the combination.]

	Paragraph.
<b>Absence—</b>	
Paymaster-General may grant .....	7
Monthly report to show, of paymasters .....	16
From station at end of month .....	38
On detached service .....	69
Change of address on .....	71
On temporary duty .....	163
Change of station during .....	164, 342
Without leave, forfeitures .....	192
Of less than ten days .....	192
one day .....	192
Pay during .....	256-270
For sickness or wounds .....	258
Data on pay accounts .....	259
Computation of, on leave .....	259
cumulative leave .....	260, 261
leave year June 20 .....	261
Leave data from A. G. O. ....	262
Temporary duty while on .....	263, 340
Delays on leaves of .....	264
returning to duty .....	264
Authorized delay, as leave .....	264
Pay on graduating leave .....	265
Graduating leave can not be delayed .....	266
Vacations of professors of Military Academy .....	267
Interrupted by witness service .....	268
In prior muster period .....	301
Orders to station from .....	338
Conducting recruits from .....	339
Arrest of soldier on furlough .....	295
Three months, without authority .....	386
After order to change station .....	342
relief from station .....	373
Stoppages for, includes clothing .....	389, 390
Status of veterinary surgeons .....	417
<b>Absentees—</b>	
Changes in address of .....	71
Status of aids on leave .....	136-138
paymasters' clerks .....	145
Commutation of quarters of .....	162
Status of, sick .....	175
deserters .....	186-196
Transportation of, without leave .....	187
Forfeitures of deserters .....	190-191
Payment of, officers .....	227
resigned .....	237
Under civil restraint .....	257
Pay of, received for .....	282
from muster .....	289
<b>Accounts—</b>	
Bond not surrendered on settlement of .....	21
Limit of rendition of .....	33, 101
Of public moneys required .....	53
To agree with appropriations .....	53
Penalty for nonrendition .....	53
Report of condition, to Secretary of Treasury .....	54
Money balance on closing .....	56
Statement of differences in .....	58
Rendition before 10th of month .....	101
Vouchers mailed separate from .....	101
original, must go with .....	102
when copies are accepted .....	102
number stated on .....	105
Papers, etc., supporting .....	103
Certificate of correctness of .....	106
Money, fractions in .....	108
amounts expressed in terms .....	108-109



<b>Accounts—Continued.</b>	<b>Paragraph.</b>
Receipt on, to show date of check.....	109
Signature to agree with name.....	114
Money, administrative examination of.....	124-133
To be examined within twenty days.....	124
Suspensions in, reported to office.....	124
to give voucher.....	124
preliminary examinations.....	129
revision examinations.....	129
collection of.....	130
Special rendition of.....	126
Closed on renewal of bond.....	127
change of station.....	127
absence over ten days.....	127
Officers delinquent in.....	382
<b>Accounts Current—</b>	
Certificate of deposit, data on.....	88
will not be filed with.....	88
Appropriation to be noted on.....	98
To be made in duplicate.....	100
Form, furnished by Chief of Bureau.....	100
Money transactions to appear on.....	104
Invoices of funds, filed with.....	110
Correction of errors in.....	124
To cover monthly periods.....	127
For intermediates.....	127
To show receipts and expenditures.....	128
balance due United States deposited.....	128
"Requisition" numbers.....	128
suspensions reported.....	131
credit for suspensions removed.....	131
Transfers on, to correct appropriations.....	132
Abstracts of deposits to accompany.....	184
<b>Address—</b>	
Of officers in letters.....	66
Actual rank in.....	68
Changes of, on leave.....	71
<b>Advances—</b>	
Public moneys, to whom.....	22
For service, distant stations.....	23
Of private funds, for disbursement.....	59-60
<b>Amdavit—</b>	
Of surety on bond.....	19
On loss of check.....	74
deposit book.....	180
witness account.....	423
<b>Aids-de-Camp—</b>	
Of lieutenant-general.....	134
major-general.....	135
brigadier-general.....	135
On leave with chief.....	130-138
Commencement of pay.....	137
Appointed while on leave.....	138
On brevet appointments.....	139
<b>Aliens—</b>	
No pay on discharge as.....	294
<b>Appointments—</b>	
Of paymasters' clerks.....	146
messengers.....	146
Data of, noncommissioned officers on rolls.....	225
Pay from acceptance of.....	235
From Army to Volunteers.....	242
Increased pay from acceptance.....	243
Of noncommissioned officer, when of effect.....	293
temporary.....	293
for Indian scouts.....	329
No mileage on first.....	346
reappointment.....	346
<b>Appropriations—</b>	
Supply of funds of proper.....	14
to show.....	98
Payment in excess.....	24
Transfer of differences prohibited.....	32
Designation of, on certificate of deposit.....	89-93
Credited on certificate of deposit, to show nature.....	93
To be noted on account, abstract, etc.....	99
Designation of, in invoices and receipts.....	110
for credit on payments made.....	133
For fees of civil officers.....	117
Correction of transfers of.....	132
Credit for clothing due, etc.....	154
deposits repaid.....	184
<b>Arrest—</b>	
Commutation of quarters of officers in.....	174
Deserter, reward.....	186
cost of, etc.....	187
Of soldier on furlough.....	295

	Paragraph.
<b>Assignments—</b>	
Of claims, payment prohibited.....	122
Payment to original payee only .....	123
Of pay accounts and final statements .....	123
Overpayment on assigned accounts .....	270
<b>Awaiting—</b>	
Orders, commutation of quarters on.....	166
Trial, soldier .....	189, 290
after expiration of service.....	290
Verdict .....	193, 290
<b>Baggage—</b>	
Transportation charges for .....	331, 351
<b>Bands.</b> (See MUSICIANS.)	
<b>Banks—</b>	
As depositories for paymasters .....	25
<b>Boards of Survey—</b>	
To settle affairs of decedents .....	63
<b>Bonds—</b>	
Of disbursing officers .....	17, 21
All officers of Pay Department to give.....	17
Penalty in, named by Secretary of War .....	17
may be increased .....	17
Verification of ability of .....	18
Sureties bound jointly and severally .....	19
for double amount of .....	19
residence on .....	19
Instructions for preparation of .....	20
Not surrendered .....	21
Balances and suspensions on renewal of .....	56
Suspensions on old, dropped from new .....	56
For issue of duplicate checks .....	74
<b>Brevets—</b>	
Aids for, general officers .....	139
No increase of pay for .....	249
<b>Bribes—</b>	
Penalty for accepting.....	52
<b>Cadets—</b>	
Service for increased pay .....	240
retirement.....	245
credit during suspension .....	248
Pay on graduating leave .....	267
Payment of, how made.....	271
<b>Cashbook—</b>	
To be kept by paymasters .....	125
<b>Certificates of Deposit—</b>	
For every deposit of public money .....	84
Given in duplicate.....	84
Data required on .....	84, 85, 90-96
Data on, stated on account current .....	88
Disposal of original .....	85, 89
Verification of, by depositors.....	85
bureau .....	80
On account of other bureaus .....	86
Not filed with account current.....	88
To be recorded .....	89
Designation of appropriation on .....	89, 83
credit for amount on .....	91
For personal credit .....	91
No letters of transmittal for .....	92
Space for data.....	93
Character of credit to be given.....	93
Indorsement on .....	93
Correction of imperfect .....	94
<b>Certificates—Erroneous—</b>	
Payments on, disallowed .....	121
<b>Certificates of Merit—</b>	
Additional pay for .....	318
included in forfeitures .....	310, 392, 393
travel pay .....	319
<b>Certificates of Nonindebtedness—</b>	
Required on final payments.....	236
<b>Certificates of Service—</b>	
By paymasters' clerks .....	143
For mounted pay .....	229
Of veterinary surgeons .....	415
Of acting assistant surgeons.....	244
<b>Checks—</b>	
Reports of outstanding .....	29
three years .....	77
on account change of station .....	83
annual .....	36
For transfer of funds .....	31
No allowance for collection of .....	44
funds for payment of .....	57
In favor "bearer," under \$20 .....	72
To be drawn to order or bearer.....	72
in favor of payee by name .....	72

Checks—Continued.	Paragraph.
Must show "object".....	73
Duplicates for \$2,500 and under.....	74
rule for issue.....	74
Of inactive distributing officers.....	75
Payment within three years.....	76
Out three years covered into Treasury.....	78
paid on Treasury settlement.....	79
Official, only used for payments.....	81
Mutilated or canceled.....	82
Balances for, outstanding.....	83
Not to issue until execution of voucher.....	109
Data of, on voucher.....	111
Paymasters will keep check, stubs.....	125
On transfer of balances.....	127
Payment of soldiers by.....	273
Designation of depository for.....	275
To be drawn on depository designated.....	276
By express for payments.....	276, 277, 278
Distribution of, for payments.....	278
Correction of errors in.....	279
Indorsement of certified.....	280
For absentees, held by company commanders.....	282
Of deserters and decedents.....	284
Identification of payee.....	395
<b>Check Books—</b>	
Issued from Treasury direct.....	80
On depositories, issued by Chief of Bureau.....	81
unused.....	81
record of.....	81
<b>Chiefs of Bureaus—</b>	
To regulate supply of funds.....	6
Authority to grant leaves.....	7
To examine sufficiency of bond.....	18
And incomplete certificates of deposit.....	84
Duty of, remitting funds.....	98
Forms furnished by.....	100
Examination of accounts by.....	124
To notify officers of suspensions.....	124
And delinquent officers.....	382
<b>Chief Paymasters—</b>	
Payments by.....	8
Responsible for payment of troops.....	9, 13
Estimate of funds by.....	10, 34
Accumulation of funds.....	10
Estimates by, due by 15th of month.....	12
To procure funds in season.....	13
distribute funds as needed.....	13
instruct subordinate paymasters.....	13
supply proper funds.....	14
Forwarding communications of subordinates.....	15
Decision of matters in their jurisdiction.....	15
Data in monthly reports of.....	16
Monthly reports, pay operations.....	35
To verify balances for checks.....	83
Copies of accounts for.....	128
May call for rendition of account.....	126
Control clerks of paymasters on leave.....	145
List of payees of commutation of quarters for.....	172
To have notice of transfer of accounts.....	228
be notified of failure in payment.....	272
Pays on descriptive lists.....	287
Designates paymasters for retired men.....	309
Pays mileage accounts.....	332
<b>Claims—</b>	
Officers or clerks shall not purchase, against United States.....	40
Transfer and assignment of.....	122, 123
Paymasters' clerks can not handle.....	141
assist in collection of.....	141
<b>Clerks. (See also PAYMASTERS' CLERKS)—</b>	
Of disbursing officers shall not buy claims.....	40
Disbursing officer reducing pay of.....	49
Can not be interested in accounts or claims.....	141
At headquarters of Army and departments.....	147
<b>Clothing—</b>	
Allowance for, published in orders.....	148
first year.....	149
sergeant of ordinance.....	157
band, West Point.....	159
sergeants and musicians.....	160
retired men.....	308
Account settled semiannually.....	149
credit for balance due soldier on.....	150
discharge.....	150
transfer.....	150
of deserter.....	151
returned.....	152
Charges on rolls, due United States.....	149
Values in words and figures.....	150

	Paragraph.
<b>Clothing—Continued.</b>	
Balance due deserter.....	151
Due United States by deserter.....	151
Credit, can not offset dues of deserter.....	153
Appropriation, credit for, on final statements.....	154
Stoppages for overdrawn.....	155
Fatigue, of convicts.....	156
For service beyond term.....	158
Stoppage for absence, includes.....	390, 392
<b>Collections—</b>	
By public officers.....	37
Certificates of deposit for, for other bureaus.....	86
By paymasters.....	87
For discharge-purchase on final statements.....	219
Receipt for, by paymasters.....	381
To be reported by paymasters.....	382
show name of officer and voucher.....	383
For damages by troops.....	393
tailor and shoemaker.....	403
credit sales of subsistence.....	405
<b>College Detail—</b>	
Commutation of quarters for officers.....	170
<b>Commutation of Quarters.</b> (See QUARTERS, COMMUTATION OF.)	
<b>Company Commanders—</b>	
To keep deposit record.....	176
report deposits to Paymaster-General.....	176
men transferred or deserted.....	176
note desertion data on rolls.....	195
give final statements on discharge.....	198, 204
give notification of discharge.....	202
witness payment on rolls.....	223, 281, 288
forward muster and pay rolls signed.....	274
designate officer to distribute pay.....	278
May certify indorsements on checks.....	280
To hold checks of absentees.....	282
attend at pay table.....	288
Temporary appointment of noncommissioned officers by.....	293
Can not withhold pay.....	298
<b>Company funds—</b>	
No stoppage of pay for.....	304
<b>Computations—</b>	
Of clothing, etc., of deserter.....	151, 152
pay. Service after expiration of term.....	158
time for service.....	118
<b>Confinement—</b>	
By civil authority—pay.....	257, 303
Discharge from, without conviction.....	303
Beyond term. Forfeitures.....	322
legal limit.....	402
Commencement of sentence of.....	407
Gratuity on release from.....	411
<b>Congress—</b>	
Travel to attend committee of.....	347
<b>Contingent Expenses—</b>	
Returns of.....	70
<b>Correspondence.</b> (See also LETTERS)—	
Action, chief paymasters forwarding.....	15
Letters to cover one subject.....	65
of transmittal.....	65
none for certificate of deposit.....	92
Use of proper names in.....	65
Post-office address in.....	66
Signatures by pen only.....	67
to be plain and legible.....	67
Only title of actual rank allowed.....	68
<b>Courts, etc.—</b>	
Reporters for general courts-martial, only.....	376, 377
Government employees on, service.....	378
Pay of interpreters for.....	379
Promulgation of sentence of.....	406
<b>Currency—</b>	
Payments by express.....	273
distribution.....	278
errors in.....	278
envelopes.....	273
to troops in field.....	285
By express to post commanders.....	276, 277, 278
escort for.....	277
receipt for.....	277
<b>Damages—</b>	
Stoppages for, by troops.....	393
<b>Debts—</b>	
Deposits not liable for.....	183
<b>Decensed Officers—</b>	
Public money or property of.....	63
Settlements of accounts of.....	119
<b>Decensed Soldiers—</b>	
Separate receipts for moneys of.....	62
Settlement of final accounts of.....	119

<b>Deceased Soldiers—Continued.</b>	Paragraph.
Deposit account of .....	182
Death after signing rolls .....	282
Balances due settled at Treasury .....	300
<b>Decisions—</b>	
By chief paymasters in eligible cases .....	15
<b>Delays—</b>	
In depositing funds .....	55
check reports .....	58
reports of station changes .....	69
change of address .....	71
rendition of accounts .....	101
Awaiting trial .....	189
discharge .....	215
In obeying orders .....	264
Returning to duty from leave .....	264
Authorized, as leave .....	266
None in leaves of graduates .....	266
<b>Deposition—</b>	
Of witness, fees and expenses .....	426-427
<b>Depositories—</b>	
Signatures of disbursing officers for .....	42
Receipts of, for public moneys .....	43
<b>Depositories, Public—</b>	
Lists of, for paymasters .....	25
Division of deposits between .....	26
Deposits proportioned to security .....	26
Transfer of funds between, through Treasury .....	26
Designation of, by post commanders .....	275
<b>Deposits (Enlisted Men)—</b>	
Record of .....	4
General instructions .....	176-185
Record of, by company commanders .....	176
Report of, by company commanders .....	176
men transferred, etc .....	176
Entries on final statements .....	177, 182
Stated in words and figures .....	177
Forfeitures of, on final statements .....	177
Payable only on final statements .....	179
Not settled on final statements .....	179
Must be settled on discharge .....	180
Interest on .....	181
Five dollars the minimum amount for interest .....	181
Account, decedents .....	182
Included in "effects" .....	182
Forfeited by desertion .....	183
Not forfeited by sentence .....	183
liable for debt .....	183
Abstract of, with accounts .....	184
Carried to pay of Army .....	184
Paid, etc., under pay of Army .....	184
During fraudulent enlistment .....	185
On payment by express .....	284
Retained pay treated as .....	324
<b>Deposit Books—</b>	
Filed with voucher for settlement .....	177
Affidavit on loss of .....	178
Possession of, on delivery of final statements .....	179
<b>Deposits, Funds—</b>	
With Treasury, when practicable .....	6
Division of, between depositories .....	26
Of moneys of different bureaus .....	27
No delay in, public funds .....	28
Receipts for, with depositories .....	43
<b>Descriptive List—</b>	
Clothing dues on .....	150
Deposit record on .....	176
For men retired .....	307, 309
Payments noted on .....	309
<b>Deserters—</b>	
Clothing to date of desertion .....	151
balances on muster and pay rolls .....	151
computation of .....	151, 152
allowances of returned .....	152
credits can not offset debts .....	153
Forfeit deposits and interest .....	177, 183
pay during desertion .....	191
due at desertion .....	194
retained pay .....	321
Forfeitures on enlistment of .....	381
Reward of \$10 for apprehension of .....	184
expenses, etc., charged against .....	187
none on nonconviction .....	188
Not chargeable with transportation of witnesses .....	187
paid awaiting trial .....	189
To make good time lost .....	190, 191
When again in service .....	190
Enlisting while in desertion .....	190
Authority competent to restore .....	191

	Paragraph.
<b>Deserters—Continued.</b>	
Restoration no relief from penalty.....	191
To refund costs.....	191
Not so reported under ten days.....	192
paid till desertion is settled.....	193
pending settlement United States ducs.....	195
Pay for service in former enlistment.....	196
<b>Desertion—</b>	
Refundment of costs of.....	191
Date of commencement of.....	192
on rolls.....	195
While refunding erroneous payment.....	394
<b>Detached Service—</b>	
Application of term.....	69
Detail of staff officers on.....	252
<b>Disbursements—</b>	
In kind of funds received.....	45
No extra pay for making.....	48
Receipts larger than.....	51
From private funds.....	59
<b>Disbursing Officers.</b> (See also PAYMASTERS.)	
<b>Discharge—</b>	
Appropriation credit for payments on.....	133
Causes entitling to.....	197
noted on final statements.....	198
Authority competent to order.....	197
On certificate of disability.....	198
Of effect last day of service.....	199
Purchase, conditions.....	200, 219
allowed but once.....	200
price of.....	200
computation of service for.....	200
no travel allowance on.....	201, 366
collections for.....	219
Notification, preparation of.....	202
no blanks for.....	202
in handwriting of officer.....	202
Transportation on, to reach paymaster.....	203
Pay on, on final statements.....	204
both dates inclusive.....	205
Computation of travel allowances on.....	207
For minority.....	208
fraud, forfeitures.....	208, 321
Recruit for disability.....	209
fraud.....	209
Transfer of final statements on.....	210
Beyond expiration of term.....	214
Certificate lost, settlement by auditor.....	215
payment delayed six months.....	217
Payment on, by army paymaster.....	287
By favor, no travel allowances.....	217
As alien, no travel allowances.....	294
For promotion, no travel allowances.....	365
transfer, no travel allowances.....	367
By civil process, no travel allowances.....	371
option, no travel allowances.....	373
misconduct, allowances.....	374, 375
Postponement of date by reviewing officer.....	412
<b>Dismissed Officers—</b>	
Payment of.....	239
<b>Distances—</b>	
Compiled by Paymaster-General.....	5
<b>Double Payments—</b>	
Paymaster-General to report to Adjutant-General.....	3, 255
<b>Effects, Decedent's—</b>	
Disposal of.....	63
Receipts from sale of.....	62
Deposits to appear as.....	182
<b>Employee.</b> (See CLERKS, etc.)	
<b>Engineer Officers—</b>	
Commutation of quarters for.....	169
Mileage of, on public works.....	345
<b>Enlistment—</b>	
Of soldier in desertion.....	190
Term of Indian scouts.....	328
From desertion, forfeitures.....	391
<b>Escort—</b>	
For currency by express.....	279
<b>Estimates—</b>	
To show, of depository of funds.....	6
Periodical, by chief paymasters.....	10
Designation of amounts for each depository.....	11
Due on 15th of month.....	12
Data for changes in amounts.....	12
Required monthly.....	84
<b>Examination—Money Accounts—</b>	
Suspensions made on.....	129
collected on.....	130
appear on account current.....	131

	Paragraph.
<b>Extra Pay and Allowances—</b>	
Must be specially authorized .....	48
For reenlistment .....	313, 317
continuous service .....	313, 317
certificate of merit .....	318
Included in forfeitures .....	319
None for court service of Government employee .....	378
<b>Fees—</b>	
Of civilians administering oaths .....	117
For deposition of witness .....	426
Of witness declining to testify .....	429
summary court .....	430
<b>Final Statements—</b>	
Money amounts on, in words and figures .....	116
Erroneous payments on .....	121
Accounts not to be reopened .....	220
Payment on, to assignee .....	123
Clothing dues on .....	152, 154
appropriation credit .....	154
Deposits credited on .....	177
forfeited on .....	177
and delivery of .....	178
payable to paymasters only on .....	179
unpaid on .....	179
Furnished by company commanders .....	198
When not furnished .....	198
Disability for discharge shown .....	198
Price of discharge purchase on .....	200
Collection of discharge purchase on .....	219
Notification of discharge by officer giving .....	202
Transportation furnished on .....	203
To be prepared in duplicate .....	204
Identification of payees .....	204, 211, 213
Payment indorsed on, by Paymaster .....	205
Loss of, reported to Paymaster-General .....	206
None on discharge as minor .....	208
Transfer valid only after discharge .....	210
to be witnessed .....	210
Notation of travel allowances on .....	212, 218
Of men retired .....	307
Forfeiture of retained pay noted on .....	321
Credit for retained pay noted on .....	323
Payment refused on faulty .....	326
<b>Forfeitures—</b>	
Deposits, by desertion .....	179, 183
on fraudulent enlistment .....	185
no, on fraudulent enlistment .....	185
Of interest on deposits .....	183
pay by deserters .....	191
Absence without leave .....	192
Of all pay at desertion .....	194
On discharge for fraud .....	208
Of travel allowances .....	201, 208, 212, 218
For absence in former muster .....	301
Reenlistment pay .....	313, 319
Additional pay on certificate of merit .....	319
Retained pay, causes .....	321
noted on rolls and final statements .....	321
Officer dropped from rolls .....	386
None on suspension from rank .....	386
On enlistment from desertion .....	391
Additional pay in court-martial sentence .....	392
Exceeding legal limit .....	402
Monthly, of pay .....	409
Pay accrued prior to sentence .....	409
Operation of remission of .....	410
<b>Fraud—</b>	
In enlistment, minors .....	208
recruits .....	209
<b>Funds. (See also PUBLIC MONIES)—</b>	
Supply, distribution and accounting for .....	2
limited to needs for brief period .....	6
of proper appropriations by chief paymasters .....	14
under each appropriation, report of .....	98
Deposited with Treasurer when practicable .....	6
Places of deposit for, on estimates .....	6
Accumulation of, with paymasters or depositaries .....	10
Designation of amounts for each depositary .....	11
Estimates due on 15th of month .....	12
notation of changes in .....	12
monthly, by chief paymasters .....	34
Chief paymasters to procure, in season .....	13
distribute, as needed .....	13
Paymasters to give bonds for .....	17
Advanced to disbursing officers only .....	22
Transfers between depositaries .....	26
public, rule .....	31
of appropriations forbidden .....	32

<b>Funds.</b> (See also PUBLIC MONIES)—Continued.	Paragraph.
Receipts for, with depositories.....	43
and deposit of.....	84-97
No exchange of, received.....	45
Traffic in, or debts of United States.....	47
Account of, received.....	53
Deposit and safe-keeping of.....	55
Order to turn over, includes what.....	56
Exhausted before presentation of check.....	57
Private, for disbursement.....	59
For checks outstanding three years.....	78
Designation of credit for, on certificate of deposit.....	91
Official credit and personal credit for.....	97
Definition personal credit for.....	97
Transfer and refundments of, on accounts current.....	104
of all.....	127
credit sales, subsistence.....	405
Amounts—expressed in terms.....	108
Data on voucher for, disbursed.....	107, 109
Collection of, for other bureaus.....	86
Invoice receipts for.....	110
Checks for transfer of balances.....	127
<b>Gambling or Betting</b> —	
Of disbursing officer, penalty, etc.....	41
<b>Graduates Military Academy</b> —	
Full pay from graduation.....	265
on graduating leave.....	265
Leave of, no postponement.....	266
<b>Gratuity of Congress</b> —	
Not liable for any stoppage.....	414
On release from confinement.....	411
<b>Hospital Service</b> —	
Acting steward paid from detail.....	206
traveling allowance.....	369
Matrons' pay.....	297
Female nurses.....	297
Ration for matron and nurse.....	297
<b>Identification</b> —	
Of payees of accounts.....	113
on final statements.....	204, 211, 213
by telegraph.....	211
of check.....	395
<b>Indians</b> —	
Agents have no mounted pay.....	230
Journeys to witness issues to.....	351
Scouts, enlistment of.....	327, 328
for three years.....	328
paid as cavalry.....	328
noncommissioned officers for.....	329
retained pay.....	330
reenlistment pay.....	330
no dues for Soldiers' Home.....	330
farriers and blacksmiths for.....	331
<b>Instructions</b> —	
Preparation of bond.....	20
muster and pay rolls.....	221
<b>Insurance</b> —	
None for public money or property.....	44
<b>Interest</b> —	
On deposits, rates and terms.....	181
minimum \$5.....	181
forfeited by desertion.....	183
exempt from debt, etc.....	183
paid from pay of Army.....	184
retained pay.....	323, 325
none prior to 1890.....	324
computation.....	325, 328
<b>Interpreter</b> —	
Pay and payments.....	379
<b>Invoices (of funds)</b> —	
Transferred, sent receiving officer.....	31
Data required on.....	110
Filed with account current.....	110
Check data, to be noted on.....	111
<b>Journeys</b> —	
Order for, to issue before.....	334, 350
will not prescribe routes.....	335
with voucher.....	336
beyond limits of command.....	354
no mileage on amended.....	349
Mileage on, conducting recruits.....	339
To witness issue of annuity goods.....	351
Under State authority.....	360
Of civilian witnesses.....	420, 421, 422
Return, of witnesses.....	422
<b>Letters (official).</b> (See also CORRESPONDENCE)—	
To embrace one subject only.....	65
Of transmittal and character.....	65



Letters (official). (See also CORRESPONDENCE)—Continued.	Paragraph.
Proper names in .....	65
Post-office address in .....	66
To be signed with pen .....	67
Legibility of signatures to .....	67
Rank and corps with signatures .....	67
Title of actual rank only .....	68
<b>Longevities.</b> (See SERVICE.)	
<b>Marine Corps—</b>	
Enlistments from, in Army .....	316
<b>Medal of Honor—</b>	
No extra pay for .....	319
<b>Messengers to Paymasters—</b>	
Appointed by Secretary of War .....	146
<b>Mileage.</b> (See also TRAVEL ALLOWANCES.)	
<b>Mileage Accounts—</b>	
Paid by Chief Paymaster where journey ends .....	333
Authority for suspensions on .....	348
<b>Mileage Allowance—</b>	
Of four cents per mile .....	332
For travel without troops .....	332
Orders for journeys to cover .....	334
When allowed by route traveled .....	337
On order to station from leave .....	338
Conducting recruits from leave .....	339
On temporary duty from leave .....	340
change of station on leave .....	341
leave under orders to change station .....	342
after "relief" .....	343
duty on public works .....	344
Appropriations for engineer officers .....	345
None on first appointment .....	346
reappointment .....	346
transfer on request .....	346
amended orders .....	349
order after journey .....	350
in advance of travel .....	357
for traveling with troops .....	359
over bond-aided "roads" .....	332
Attending committees of Congress .....	347
Specifications in order carrying .....	348
On journey to witness annuity issues .....	351
through Canadian territory .....	355
impracticable .....	356
under State authority .....	360
<b>Military Academy—</b>	
Clothing allowance of band .....	159
Pay of professors of, on vacation .....	267
Payment of cadets .....	271
<b>Minors—</b>	
Discharged for fraud .....	208
<b>Money Vouchers.</b> (See VOUCHERS.)	
<b>Mounted Pay—</b>	
Officers eligible for .....	229
Certificate as to service for .....	229
Of Indian agents .....	230
infantry companies .....	231
Data for, on rolls .....	232
<b>Musicians—</b>	
Clothing allowances .....	159-160
Of West Point band .....	159
Allowances of, retired .....	308
<b>Musters—</b>	
Of men on detached duty .....	222
Correction of rolls after .....	224
No payment to absentees from .....	299
Disqualification at, bars payment .....	299
<b>Muster and Pay Rolls—</b>	
Clothing charges on, due United States .....	149
balances of deserters on .....	151, 153
Desertion data on .....	195
No settlement on, till United States dues are paid .....	195
Preparation of .....	221
Separate for detachments .....	222
Calculations by paymasters .....	223
Name of paymaster to appear on .....	228
Correction retained .....	224
Appointment data of noncommissioned officers on .....	225
Data on, for mounted service .....	232
By mail to paymaster .....	274
Held for correction of check .....	279
Death after signing .....	282
Dues of decedents and deserters on .....	282
Receipt on .....	288
for property damages .....	393
Notation of erroneous payment on .....	289
on for reenlistment pay .....	315
continuous service .....	315
forfeiture retained pay .....	321

	Paragraph.
<b>Mustering and Pay Rolls—Continued.</b>	
Order for stoppage on .....	380
For indebtedness of recruits on .....	398
Charges on, for transportation and subsistence .....	404-405
<b>Names, Proper—</b>	
In correspondence on personal account .....	65
<b>Noncommissioned Officer—</b>	
Appointment data on rolls .....	225
Of posts, paid on descriptive lists .....	287
Date of appointments .....	293
Temporary appointment of .....	293
Appointment of, for Indian scouts .....	329
<b>Oaths—</b>	
Fees for administering .....	117
On final vouchers .....	236
Administration of, in Army .....	428
<b>Officers—</b>	
Title and actual rank .....	68
Must certify his account or voucher .....	106
Awaiting orders .....	166
Of engineers, commutation of quarters for .....	169
Assistant in Ordnance Bureau .....	250
On college duty .....	170
Not entitled to commutation of quarters .....	173
In arrest attending trial .....	174
On sick leave .....	175
Payment of, monthly .....	226
Eligible for mounted pay .....	229
Delinquent in finances or accounts .....	383
Dropped from rolls, Army .....	386
<b>Orders, etc.—</b>	
Not copied by paymasters for officers .....	64
Title and rank in .....	68
For station changes of paymasters .....	69
Papers, etc., supporting vouchers .....	103
Written, for payment of money .....	120
For payment of money filed with voucher .....	120
commutation of quarters .....	167
mounted pay .....	230, 231
travel requirements .....	334, 348
To issue before journey .....	334
No issue of, after journey .....	350
For travel beyond command .....	354
Delay in obeying .....	284
Will not prescribe line of travel .....	335
Original, to go with voucher .....	336
Amended, carries no mileage .....	349
Changing station beyond command .....	354
Specific, for payment of troops .....	361
Data in, for transportation .....	404
<b>Ordnance—</b>	
Clothing allowance for sergeants of .....	157
Men discharged by favor .....	217
Pay of principal assistant of .....	250
<b>Overpayments—</b>	
Deduction of, from next payment .....	270
assigned accounts .....	270
Not lost by subsequent desertion .....	394
<b>Pay—</b>	
Advance of, on distant station .....	23
Operations, monthly report of .....	35
Data for, by day or month .....	107
Status of aid on leave .....	136-138
Of aid from date of report for duty .....	137
appointed on leave .....	138
Clerks and messengers at department headquarters .....	147
Officers on sick leave .....	175
Forfeiture for unauthorized absence .....	192
of, by deserter .....	194
for three months' absence .....	386
none, on suspension from rank .....	387
Of deserter, in former enlistment .....	196
For day of entry and discharge from service .....	205
None on discharge as minor .....	208
alien .....	294
On retention in service beyond term .....	214
Mounted. (See MOUNTED PAY.)	
Of acting commissaries of subsistence .....	233
Disallowed for two staff appointments .....	234
From acceptance of new appointment .....	235
vacancy, on promotion .....	235
Officers', resigned .....	237
retired .....	238
dismissed .....	239
For length of service. (See SERVICE PAY.)	
day of commencement and expiration of service .....	241
On appointment in volunteers, from Army .....	242
No increase, for brevet service .....	249
Of assistant in Ordnance Bureau .....	250

<b>Pay</b> —Continued.	<b>Paragraph.</b>
Vouchers for full months only .....	251
Of regimental staff officers detailed .....	252
commencement of pay .....	253
till relieved .....	254
Law for, during absence .....	256
Absent under civil restraint .....	257
for sickness or wound .....	258
Full, on leave .....	260
data for .....	262
cadet from graduation .....	265
on graduating leave .....	265
professors of Military Academy on vacation .....	267
Authority for stoppage of .....	269
Sent in envelopes .....	273-275
In time of war .....	283
Absentees receipted for on rolls .....	282
Declined after signing rolls .....	283
Waiting trial after expiration of service .....	291
No settlement of, on rolls till balance is due .....	292
Status, under arrest on furlough .....	295
Acting hospital steward .....	296
Hospital matrons .....	297
female nurses .....	297
No stoppage of, as a preventative .....	298
In confinement, no conviction .....	303
Not liable for company fund .....	304
Retired enlisted men .....	308
Active, to include day of retirement .....	310
For reenlistment. (See REENLISTMENT PAY.)	
continuous service .....	315
reporters .....	377
Of interpreters .....	379
Stoppage, on order of Secretary of War .....	384
causes for .....	384
approval of, by Secretary of War .....	385
includes all salary, etc. ....	387
for debts in old enlistment. ....	397
Not liable to attachment, etc. ....	396
Accrued prior to sentence .....	409
Remission of forfeiture of .....	410
Of veterinary surgeon .....	416
on leave .....	417
Civilian witnesses in Government employ .....	420
not in Government employ .....	421
Of acting assistant surgeons .....	244
<b>Pay Accounts</b> —	
May be paid to assignee .....	123
No payment on, till due .....	226
transfer of, till due .....	228
Notification of transfer of .....	228
Authority for mounted pay on .....	232
To show absence, data .....	259
Deduction of overpayment from .....	270
For enlisted men retired .....	311
<b>Pay, Additional</b> —	
Of aid-de-camp .....	137, 138
acting commissaries of subsistence .....	233
For staff appointments .....	234
length of service. (See SERVICE.)	
None for brevet service .....	249
Of assistant in Ordnance Bureau .....	250
For continuous service .....	313-317
reenlistment .....	313-317
certificate of merit .....	318
Included in forfeitures .....	319
stoppages by court-martial .....	392
None on medal of honor .....	319
When assigned to duties of higher grade .....	249
<b>Pay Department</b> —	
General administration of .....	1-7
<b>Payees</b> —	
Identification of .....	113, 204, 213
List of, for commutation of quarters .....	172
Identity of, on final statements .....	204, 213
Verification of identity of, by telegraph .....	211
<b>Pay, Extra</b> —	
Special authorization for .....	48
None for disbursing public money .....	48
As acting commissary .....	233
For two staff appointments .....	234
<b>Paymasters</b> (see also DISBURSING OFFICERS)—	
Subject to control of chief paymaster .....	9
Responsible for accumulation of fund .....	10
Receive funds from chief paymasters .....	13, 14
Absence of, on monthly reports .....	16
All, must give bond .....	17

<b>Paymasters.</b> (See also DISBURSING OFFICERS)—Continued.	Paragraph.
Sureties, verification of .....	18
bound jointly and severally .....	19
for double the amount of bond .....	19
residence of, on, bond .....	19
Instructions to, for preparation of bond .....	20
Bonds, not surrendered .....	21
Shall not agree for future payment .....	24
Immediate care for moneys received .....	28, 55
Moneys in personal possession .....	28
Inactive, with funds to his credit .....	29
Checks outstanding and unpaid .....	29
three years .....	36, 77
Credit for moneys unchanged three years .....	30
Disposal of moneys collected .....	37
Rendition of account within ten days .....	33, 101
Absent from station at end of month .....	38
No interest in Government purchases or sales .....	39
Betting or gambling .....	41
Official signature for depositary .....	42
Can not exchange funds received for disbursement .....	45
Shall pay in funds received .....	45
To account for premium on securities .....	46
Trading in funds or obligations of United States .....	47
Passing fraudulent receipts .....	50
To keep accurate accounts .....	53
Penalty for nonrendition of accounts .....	53
Deposit or safe-keeping of funds by .....	55
Balances on closing accounts .....	56
rebonding .....	56
Statements of accounts from Treasury .....	58
Can not use private funds for Government .....	60
Do not write vouchers for officers .....	64
make copies of orders for officers .....	64
Reports of station changes by .....	69
address on leave .....	71
Issue of duplicate checks by .....	74
Verification of checks of inactive .....	75
Checks, three-year limit for .....	76
outstanding over three years .....	78-79
on change of station .....	83
verification of balance for .....	83
mutilated or canceled .....	82
only official, used by .....	81
collected for other bureaus by .....	86
Deposit of collections by .....	87
To scrutinize certificates of deposit .....	95
Official credit and personal credit of .....	97
Definition of personal credit of .....	97
To have notice of appropriations supplied .....	98
keep cashbook .....	125
check stub .....	126
close account on renewal of bond .....	127
change of station .....	127
leave over ten days .....	127
Can not plead ignorance of acts of clerk .....	141
Changing station take their clerks .....	142
Traveling without funds, no clerk allowed .....	143
On leave, status of clerk .....	145
Messengers, appointed on approval of Secretary of War .....	144
To have notice of loss of final statements .....	206
Name to be entered on rolls .....	223
Make the calculations on rolls .....	223
To report failure of payment .....	272
Will not pay on laundry rolls .....	398
<b>Paymaster's Clerks—</b>	
Shall not purchase pay accounts .....	40
Authority for appointment of .....	146
Interested in accounts or claims .....	141
Can not assist in collection of claims .....	141
Expenses changing station .....	142
To be paid by his chief .....	144
Certificate of service of .....	144
Status of, chief on leave .....	145
<b>Paymaster-General—</b>	
Duties directed by President .....	1
To supply funds for payment of Army .....	2-6
report double payments .....	3, 255
call for refundments .....	3
keep record of deposits .....	4
compile distance tables .....	5
regulate supply of funds .....	6
May grant one month's leave .....	7
To verify sufficiency of sureties .....	18
<b>Payments—</b>	
Double, reported by Paymaster-General .....	3, 255
Proportion of, by chief paymaster .....	8

<b>Payments—Continued.</b>	<b>Paragraph.</b>
Chief paymaster responsible for regular .....	13
Notation of, by chief .....	16
Reports of regiments .....	16
General service detachments .....	16
In excess of appropriations forbidden .....	24
moneys received .....	45
Less than receipted for .....	49, 50-51
Only official checks used in .....	81
Date of check in receipt for .....	109
in account by mail .....	109
By currency noted on voucher .....	111
Computation of time for .....	118, 241
For broken periods .....	118
For service commencing 1st of month .....	118
in February .....	118, 305
per diem .....	118
Per diem, both dates included .....	118
For military decedents .....	119, 300
On order of commanding officer .....	120
Written orders for .....	120
Disallowed, responsibility for .....	120
Erroneous, on final statements .....	121
On erroneous certificates of fact .....	121
Careless, and careless certificates .....	121
On assigned claims or vouchers .....	122, 123
To discharged men, appropriation .....	133
Of paymasters' clerks on certificate of service .....	144
None to deserter awaiting trial .....	189
on single final statement .....	204
to discharged men not identified .....	204
till account is due .....	226
to soldier awaiting verdict .....	290
by paymasters on laundry rolls .....	399
Indorsement of, on final statements .....	205
On discharge, dates inclusive .....	205
By auditor; discharge lost .....	215
Delayed on lost discharge .....	216
Witness of, on rolls .....	223, 275, 281, 288
To officers' monthly .....	226
Of officers, absentees .....	227
Requirements for final .....	236
On resignation, officers' .....	237
retirement, officers' .....	238
dismissal, officers' .....	239
Include commencement and expiration of service .....	241
From acceptance of appointment .....	243
Must cover full months .....	251
To cadets by paymaster .....	271
troops monthly .....	272
Failure of paymaster to report .....	272
By paymasters in person .....	273
check or currency .....	273
currency in envelopes .....	273, 275, 285
Checks for, by express .....	276, 277, 278
Verification of, by express .....	278
Errors in, by express .....	279
Declined after signing rolls .....	283
Deposits on, by express .....	284
In the field by currency in envelopes .....	285
time of war by paymaster in person .....	286
Of troops on campaign .....	286
in garrison .....	286
enlisted men on rolls .....	287
On discharge, by any paymaster .....	287
descriptive lists .....	287
To Signal Corps men .....	287
Erroneous, on rolls .....	289
Retired men on descriptive lists .....	309
pay accounts .....	311
To be noted on descriptive lists .....	309
Refusal of, on faulty final statements .....	326
Specific orders for, of troops .....	361
Of officers must accord with stoppage record .....	365
gratuity on release from confinement .....	411
<b>Penalty—</b>	
Paymasters' bond fixed by Secretary of War .....	17
President may increase .....	17
for double amount of bond .....	19
For traffic in bonds or securities of United States .....	47
payments less than receipts .....	49-51
erroneous receipts .....	50
acceptance of bribes .....	52
Failure to render account .....	53
<b>Post Commander—</b>	
To name officer to witness payment .....	275
depository for checks .....	275
furnish escort for funds by express .....	277
Checks and money by express sent to .....	276
To hold pay of absentees .....	282

	Paragraph.
<b>Premium—</b>	
From sale of public securities .....	46
<b>Professors, M. A.—</b>	
Full pay on vacation .....	267
<b>Promotion—</b>	
Pay on, from vacancy .....	235
No travel allowances on discharge for .....	365
<b>Property—</b>	
Proceeds of Government .....	84
Damage to, by troops .....	393
Stoppages for. Data for .....	401
<b>Public Moneys.</b> (See also FUNDS)—	
Advanced to disbursing officers only .....	22
for services on distant stations .....	23
No diversion of, from object of appropriation .....	24
expenditure in excess of appropriation .....	24
Disbursement from appropriation, current .....	24
No engagement of, in anticipation .....	24
National-bank depositories for .....	25
Division of deposits in depositories .....	26
Deposits in proportion to security .....	26
Transfers of, through Treasury .....	26
Of different bureaus kept separately .....	27
Immediate deposit of, on receipt .....	28
Keeping of, in personal possession .....	28
Credits unchanged three years .....	30
Rule for transfers of .....	31
Invoices of, transferred .....	31
No transfer between appropriations .....	32
Disposal of collections of .....	37
Returns of, required .....	33-36
Rendition of accounts of .....	33
Estimate for monthly .....	34
Receipts for, deposited .....	43
No allowance for insurance of .....	44
exchange of, received .....	45
Traffic in, of United States .....	47
No extra pay for disbursement of .....	48
Accurate account to be kept of .....	53
Deposit of, intact .....	55
Of deceased officer .....	63
How made available .....	84
All, must be deposited .....	84
Certificate of deposit for every deposit of .....	84
designation for credit on .....	91
Collections account, other bureaus .....	86
Official and personal credit for .....	97
Receipts for, in words and figures .....	116
Transfer of balance of, on renewal of bond .....	127
change of station .....	127
on absence over ten days .....	127
checks for .....	127
Transactions on accounts current .....	128
Balance due United States on accounts current .....	128
<b>Public Securities—</b>	
Premium from sale of .....	46
Traffic in debts or, of United States .....	47
<b>Quarters—</b>	
Inadequate, or none .....	161
<b>Quarters, Commutation of—</b>	
None on duty with troops .....	173
for field service .....	173
on sick leave .....	162, 175
pending change of station .....	165
During ordinary leave .....	162
temporary absence on duty .....	163
On change of station during absence .....	164
Awaiting orders for Government .....	166
Not due till report in person .....	166
Order required on first voucher for .....	167
for relief on final voucher for .....	167
For officers of Engineers .....	169
on college duty .....	170
By whom payable .....	171
List of payees of, for paymasters .....	172
List of officers not entitled .....	173
Officer in arrest attending trial .....	174
<b>Rank—</b>	
Regiment, etc., to follow signature .....	67
Title of actual, only allowed .....	68
<b>Rations—</b>	
For hospital matrons .....	297
female nurses .....	297
<b>Receipts—</b>	
For Treasury drafts .....	43
funds with depository .....	43
Passing of fraudulent .....	50
For more than payment .....	51
Separate, for moneys, decedents .....	62

	Paragraph.
<b>Receipts—Continued.</b>	
For decedents' moneys written by officer.....	62
purchases, contingent fund.....	70
On vouchers by mail for signature.....	109
to show date of check.....	109
For funds data required.....	110
Check data on.....	109-111
Signed by "firm".....	112
For "firm," by clerk, invalid.....	112
Signatures in, and accounts to be alike.....	114
Amount in, in words and figures.....	116
For moneys refunded.....	381
To be forwarded by officer.....	381
For damages by troops.....	393
on rolls.....	393
<b>Recruits—</b>	
Discharged for disability.....	209
fraud.....	209
Credit with trader and laundry.....	398
Rolls for dues of.....	398
At depots without traders.....	399
<b>Reenlistments—</b>	
Delayed over three months.....	314
From Marine Corps.....	316
After interrupted service.....	317
Of Indian scouts.....	330
<b>Reenlistment pay—</b>	
Rates, etc.....	313
Subject to forfeiture.....	313, 393
Notation for, on rolls.....	315
<b>Reports, requirements, etc.—</b>	
Data on, of chief paymaster.....	16
Monthly, pay operations by chief paymaster.....	35
Annual, checks out three years.....	36
No letter of transmittal required.....	65
Immediate, of station changes.....	69
Of absence on detached service.....	69
May be required by chief paymasters.....	126
Of deposits by enlisted men.....	176
temporary duty, on leave.....	262
<b>Reporters.</b> (See STENOGRAPHERS.)	
<b>Requisition—</b>	
Number on account current.....	128
<b>Residence—</b>	
Of surety on bond.....	19
payee on final voucher.....	236
<b>Resignation—</b>	
Payment upon.....	237
While on leave.....	237
<b>Restoration to service—</b>	
Pay of deserter.....	191
<b>Retained Pay—</b>	
Of soldier held beyond term.....	158
Interest on.....	324, 325
computation of.....	325, 326
Treated as deposit.....	323
Forfeitures and liabilities of.....	320, 321
Scheme of operation.....	320
Causes forfeiting.....	321, 323
Forfeiture of, noted on "rolls".....	321
final statements.....	321
Credited on final statements.....	333
Subject to Government dues.....	323
For Indian scouts.....	330
<b>Retired List (officers)—</b>	
Payment of, on retirement.....	238
Increased pay after retirement.....	247
<b>Retired List (soldiers)—</b>	
Paid on descriptive lists.....	287
Establishment of.....	306
Final statements and descriptive lists given.....	307, 309
Signature of, required.....	307
Payment, monthly.....	308, 309
noted on descriptive list.....	309
Pay rate and allowances.....	308
No deduction except for Soldiers' Home.....	306
Clothing allowances.....	308, 389
Witness of signature of.....	309
Active pay to date of retirement.....	310
Service data on voucher.....	312
No travel allowances on retirement.....	364
Pay general-service clerks and messengers.....	147
<b>Returns—</b>	
Required of paymasters.....	33-36
No letters of transmittal for.....	65
For contingent expenses.....	70
Of checks outstanding three years.....	77
on change of station.....	83

	Paragraph.
<b>Reward—</b>	
Apprehension of deserter .....	186
costs, etc .....	187-191
None on nonconviction .....	188
<b>Sentence—</b>	
Beyond term of enlistment .....	322
legal limit .....	402
Date of commencement .....	400-409
Operation of, of confinement .....	407
Second, before execution of first .....	408
Forfeiture of pay monthly .....	409
Pay accrued prior to .....	409
Effect of remission of .....	410
When inoperative .....	411
Date of discharge in .....	412
Inoperative against gratuity by Congress .....	413
<b>Service—</b>	
On distant stations .....	23
No extra pay for extra, or duty .....	48
By day or month. Data .....	107
Computation of time of .....	118
of, for discharge .....	202
Payment for broken periods of .....	118
Commencing in February .....	118
on 31st of month .....	118
At per diem rates .....	118
Certificate for, paymaster's clerks .....	146
Beyond expiration of term .....	158, 214
Of deserters in desertion .....	192
Restoration of deserter to .....	191
Date of discharge by expiration of .....	199
Purchase of discharge from .....	200
Pay for day of entry and discharge from .....	205-241
Musters on detached .....	222
Of infantry, mounted .....	231
Authority for mounted .....	231, 232
Settlements on leaving .....	236
Cadet, for retirement .....	215
Restoration to .....	191
Data on vouchers of retired men .....	312
Pay for continuous .....	314-316
Of Indian scouts .....	327-331
<b>Service, Pay for length of—</b>	
Service as cadet reckoned .....	240-245
From date of acceptance .....	243
On yearly pay only .....	245
All service counts for .....	246
Of suspended cadet .....	248
<b>Signal Corps—</b>	
Payment of sergeants of .....	287
<b>Signatures—</b>	
Disbursing officers to furnish .....	42
To be made with pen .....	67
legibly and plainly written .....	67
Rank and corps to follow .....	67
By order, to show authority .....	67
On vouchers by mail .....	109
"firm" .....	112
account and receipt to be alike .....	114
Witness of, by proxy .....	115
mark .....	289
Of soldier with notice of discharge .....	202
retired .....	309
<b>Soldiers' Home—</b>	
Dues from retired men for .....	308
<b>Staff Officers—</b>	
Accepting separate detail .....	252
On recruiting detail .....	252
Pay of regimental .....	253
Regimental, paid till relieved .....	254
<b>Stateroom—</b>	
Pay for, on steamer .....	353
<b>Stations—</b>	
Service on distant .....	23
Absence from at end of month .....	38
on detached service .....	69
Post-office address of, in letter .....	66
Data of changes by paymasters .....	69
Changes of, of paymasters' clerks .....	142
during absence, quarters, etc .....	164
mileage .....	341
No commutation of quarters pending change of .....	165
Absence, under orders to change .....	342
Relief from, with leave .....	343
<b>Stenographers—</b>	
Authority for employment .....	376, 377
Rate of pay for .....	377



	Paragraph.
<b>Stoppage—</b>	
Authority to make.....	269, 384
Deduction of, from assigned account.....	272
Of pay as a preventative.....	299
None from travel allowances.....	362
on suspension from rank, etc.....	388
Order of, on rolls.....	380
Receipts for.....	381
Reports of collection of.....	382
Causes for, of pay.....	383-385
Monthly circular of.....	385
approval of.....	385
Payment to accord with, record.....	385
Of pay includes all salary, etc.....	387
For absence includes clothing.....	389, 390
Court-martial includes additional pay.....	392
For damages by troops.....	393
debts in former enlistment.....	394, 396
property, etc.....	401
tailor or shoemaker.....	402
transportation and subsistence, on rolls.....	404, 405
Inoperative against gratuity by Congress.....	414
<b>Subsistence—</b>	
Pay of Acting Commissary of.....	234
Data for, charges on rolls.....	404, 405
Collections on credit sales of.....	405
<b>Sureties on Bonds—</b>	
Verified every two years.....	18
Are bound jointly and severally.....	19
For double amount of bond.....	19
Residence of, required.....	19
<b>Surgeons—</b>	
Pay of Assistant, (See notes, PAY TABLES.)	
<b>Suspensions in Account—</b>	
Resumed after closing account.....	56
Under old bond.....	56
Notified to officer by chief of bureau.....	124
Correction in next account.....	124
Notation of voucher in.....	124
Preliminary statements of.....	129
On revision of examination.....	129
Treatment of, collected.....	130
Voucher noted on collection of.....	130
To appear on account current.....	131
Credit for, removed.....	131
On mileage accounts.....	338
<b>Tables—</b>	
Of distances by Paymaster-General.....	5
<b>Tailor—</b>	
Collection for, on rolls.....	403
<b>Trader—</b>	
Dues from recruits.....	398
<b>Transfers, Officers—</b>	
No mileage on.....	346
<b>Transfers, Public Monies—</b>	
Between depositories, through Treasury.....	26
Rule for.....	31
Checks for.....	31
None of different appropriations.....	32
On account current.....	132
<b>Transfers, Final Statements—</b>	
Only valid after discharge.....	210
Indorsed on discharge.....	210
Must be witnessed.....	210
<b>Transfer, Pay Accounts—</b>	
Not valid till due.....	228
Notification of.....	228
<b>Transfer Collections—</b>	
For subsistence sales.....	405
<b>Transportation—</b>	
Of paymaster's clerk.....	143
deserter and guard.....	187
On absence without leave.....	187
Of witness, case deserter.....	187
Furnished to reach paymaster.....	203
Reimbursement for cost of.....	332
Sleeper and baggage charges.....	332, 352
Stateroom charges.....	353
Deduction for, furnished.....	363
Charges for, on rolls.....	405
In kind for civil witnesses.....	420
<b>Travel—</b>	
On duty with public works.....	344
fortification duty.....	345
Orders for, beyond limits of command.....	354
Through Canadian territory.....	355
By impracticable routes.....	356
No advance mileage for.....	357

	Paragraph.
<b>Travel—Continued.</b>	
With troops—no mileage.....	359
Of laborers, teamsters, etc.....	425
To attend Congressional committee.....	347
Specifications in orders for.....	348
<b>Travel Allowances.</b> (See also MILEAGE)—	
None on discharge by purchase.....	200
as minor.....	208
by favor.....	217
in hands of civil authority.....	371
by request.....	372
optional discharge.....	373
to veterinary surgeons.....	418
Computation of, on discharge.....	207
Discharge without.....	212, 218
Includes extra pay for certificate of merit, etc.....	319
On duty with public works.....	345
Rates for enlisted men.....	362
Not liable for Government dues.....	362
Computation of.....	363
For fractions of days.....	363, 370
None on retirement.....	364
discharge for promotion.....	365
purchase of discharge.....	366
discharge for transfer.....	365
to soldier drawing pay.....	368
<b>Treasury Drafts—</b>	
Receipts of depositary for.....	43
<b>Troops—</b>	
Responsibility for regular payment of.....	13
Payment of, monthly.....	272
by paymaster in person.....	273
in field.....	285
campaign.....	286
garrison.....	286
Definition of travel with.....	359
Specific orders for payment of.....	361
Stoppage for damage by.....	393
<b>Verification—</b>	
Of sureties on bond.....	18
check, inactive disbursing officer.....	75
balances for outstanding checks.....	83
certificates of deposit, by depositors.....	85
bureaus.....	89
payments by express.....	278
identity of payee by telegraph.....	211
on final statements.....	204, 211, 213
<b>Veterinary Surgeons—</b>	
Paid on Form 3 monthly.....	415
Pay and assignment.....	416, 419
of, on leave.....	417
No travel pay on discharge.....	418
Borne on rolls, field and staff.....	419
<b>Volunteers—</b>	
Appointments in, from Army.....	242
Service, counts for increased pay.....	246
Pay and allowances.....	226, 431
<b>Vouchers—</b>	
Not duty of paymasters to write, for officers.....	64
Appropriation to be noted on.....	99
Sent separate from account.....	101
Original, to accompany account.....	102
When copies are accepted.....	102
Orders and papers supporting.....	103
Number required stated on each.....	105
Certificate of fact on, by officer.....	106
Data on, for daily or monthly pay.....	107, 109
funds disbursed.....	109
of check added to receipt on.....	109
entered on.....	110
Fractions of cent in.....	108
Money amounts expressed in terms.....	108, 109
To be completed before signature.....	109
By mail for signature.....	109
Receipt on, by mail for signature.....	109
To be signed before issue of check.....	109
Payment by currency noted on.....	111
on assigned.....	122, 123
Signed by "firm".....	112
Signature and name in, to be alike.....	114
Order for payment filed with.....	120
Noted in suspensions made.....	124
collected.....	130
Order for commutation of quarters with.....	167
Final, for commutation of quarters—data.....	167
Certificate for mounted pay with.....	229
Oath on, for final payment.....	236
For full month's pay.....	251

<b>Vouchers—Continued.</b>	<b>Paragraph.</b>
Errors in aggregating 20 cents.....	302
Service date for retired men on.....	312
Original order for travel with.....	336
Number of, in collection made.....	382
<b>Witnesses, etc.—</b>	
To signature by proxy.....	115
mark.....	288, 310
transfer of final statements.....	210
payment on rolls.....	222, 281
Services as, on leave.....	268
Pay of civil, in Government employ.....	420
not in Government employ.....	421
for return journey of.....	422
Itemized account required.....	423
Affidavit of, in account.....	423
Attendance on civil courts.....	424
Fees for deposition of.....	426, 427
declining to testify.....	429
for summary court.....	430





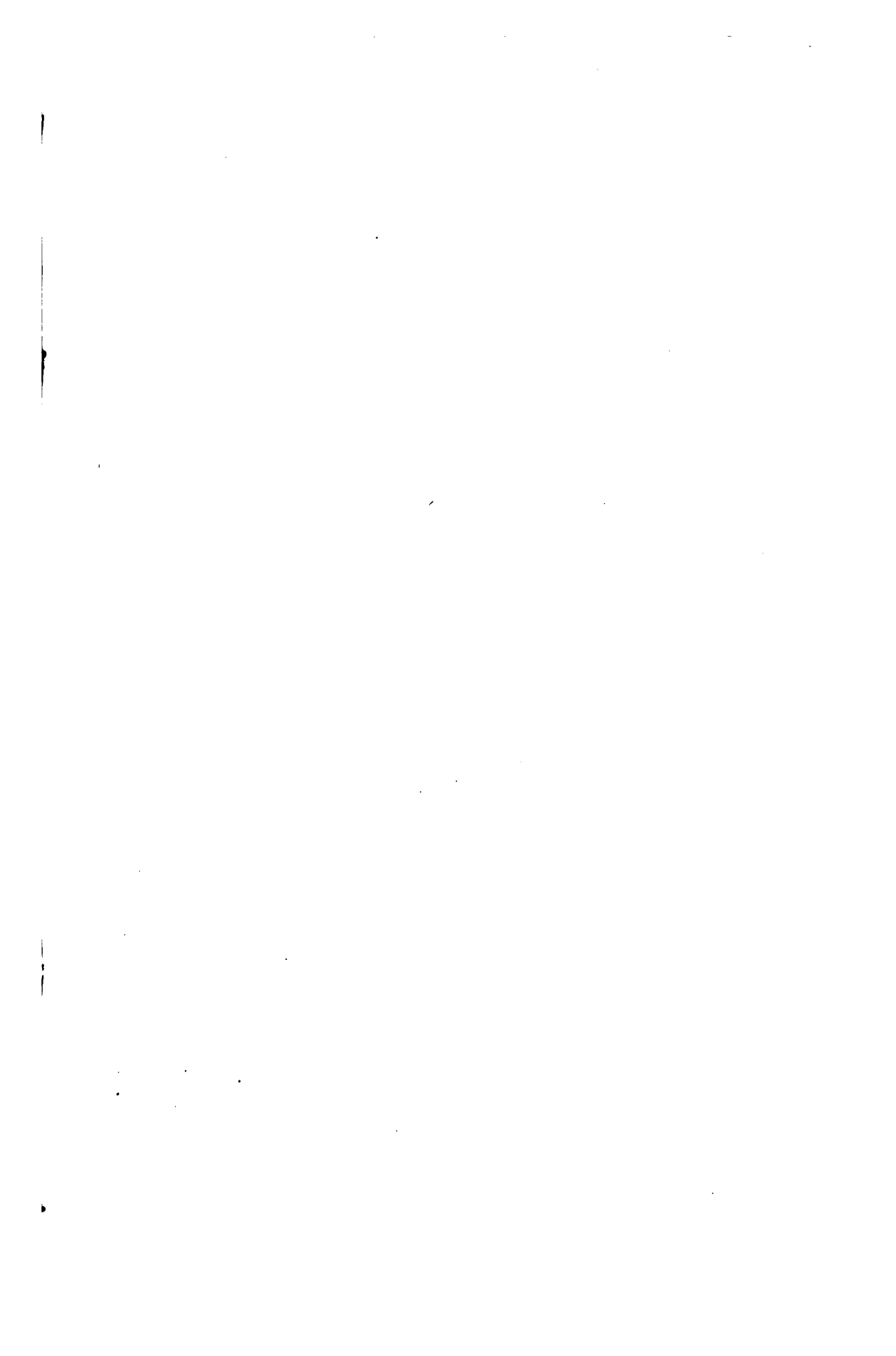
















War 2978.98  
Manual of the Pay Department.  
Widener Library 007070524



3 2044 080 701 584